The role of self-efficacy and parental influence in the interest of a career in accounting students in the field of taxation

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Abstract

This research is motivated by the phenomenon of students' lack of interest in pursuing a career in taxation, while the Indonesian government needs student graduates who have an interest in a career in taxation and graduates who are competent in taxation. This research aims to determine the influence of self-efficacy and parental influence on accounting students' career interest in taxation, partially or simultaneously. This research method uses quantitative descriptive methods and primary data using questionnaires. The sampling technique uses purposive sampling technique. This research used a sample of private university students in the city of Yogyakarta. This research succeeded in collecting 100 respondents. Tools for processing data using IBM SPSS version 20. The results of this research show that both simultaneously and partially self-efficacy and parental influence influence accounting students' career interest in taxation by 69.9%, while the remaining 30.1% is influenced by other factors outside the variables of this research.

Keywords: self efficacy; parental influence

INTRODUCTION

Introduction describes the background of the problem, motivasi research motivation, formulation of the problem (contains questions about tentang the relationship between variables), and research objectives. The introduction is written in the form paragraf of flowing paragraphs and avoid sub-subs in the introduction. As well as include landasan the theoretical basis displayed in complete sentences, concise, and really relevant to the introduction, research objectives.

Indonesia is one of the developing countries in the of an increasingly advanced world civilization with all aspects of the better. The development that has occurred does not just happen, it certainly needs support from various aspects of resources such as competitive human resources and support from the state revenue which is a source of funds for the development of the state of Indonesia. The Indonesian government notes that the largest income of the Indonesian state comes from sektor the tax sector, where this tax sector is always in a percentage above 80% of total revenue (quoted from berita manajemenUMA management News, 03 November 2021).

Seeing the development of increasing tax revenues every year, people need to be aware of the tax obligations that must be paid, which will be used for development in various aspects such as economic, social, and otheraspects. But the realityis, there are still many people who are less aware of the importance of paying taxes. The lack of awareness to pay taxes, if left unchecked, will certainly be the main cause of not achieving tax revenue targets.

In addition to the lack of awareness to pay taxes, there faktorare other factors that can affect , namely, the lack of information on tax potential and lack of interest in students for a career in taxation. Currentlyini, the government needs educational institutions that can produce well-educated, qualified, and competent personnel so that they are expected to have competence in their fields. One area of work that is needed is the field of taxation. The government has the intention to increase tenaga the potential workforce in the field of taxation. Profession in the field of taxation is currently ini sangat needed, so operasional that tax operations in Indonesia can run dengan well.

Given the large number of opportunities for the admission of tax personnel ini, many universities equip students with tax science, especially students majoring in accounting. This is based on the perception that students majoring in accounting have knowledge in the field of accounting and additional knowledge of taxation, then the workforce that comes from graduates majoring in accounting will be more potential other majors.

The first factor that can affect the interest of accounting students in the field of taxation is self-efficacy. Self-efficacy is a belief from within diri for the ability it has in carrying out tasks and overcoming obstacles. This Self-efficacy ini provides self-awareness to support someone who has a career interest in taxation. Researchers chose variabel the self-efficacy variable because it is supported by the thought of (Febriani et al., 2021) that self-efficacy has an influence on career interests in the field of taxation.

The second factor that can affect the interest of accounting students in the field of taxation is parental influence. Parental influence is the influence of parents who can influence the choice of career for their children. This can happen because parents are figures who set an example for their children in determining careers for the future. This can be caused because parents are considered the most important people for students in determining career interests. Researchers chose variabelparental influence variables because it is supported by (Lukman & Juniati, 2017) which states that parental influence has hasil significant results on minat public accountant career interests. In addition , this study was also supported by (Febriansyah, 2021) who stated that parental influence has positif a positive influence on the interest of accounting students in the field of Public Accountants.

This study refers to research that has been done before by (Febriani et al., 2021) which states that self-efficacy has an influence on minat career interests in the field of taxation. This study was conducted because of the phenomenon, reserch gap, and differences in objects used by researchers. Researchers used the object of accounting study students private universities in the city of Yogyakarta. In addition, in this study there are also differences where researchers add variabel independent variables in the form of parental influence. The purpose of this study ini is to prove the influence of self-efficacy on the interest of accounting students career in the field of taxation and prove the influence of parental influence on the interest of accounting students career in the field of taxation.

LITERATUR REVIEW

Theory of Planned Behavior

The Theory of Planned Behavior (TPB) describes a person's intention to do something halthat is formed by three factors , namely attitude, subjective norms, and behavioral control. This theory is a development of The Theory of Reasoned Action (TRA) which is formed by factors of subjective attitudes and norms. (Tung et al., 2012) in the Economic Education website, explains attitude to behavior is the extent to which a person has an evaluation that can be favorable or tidak unfavorable of behavior. The understanding is similar to the understanding of self-efficacy which is one of the evaluation of a person 's ability to deal with a kondisi particular condition, then in this study ini the authors used self-efficacy as variabel an independent variable that is useful to test its effect on the interest of accounting students career in the field of taxation.

This understanding is similar to motivation from outside one's self, where this motivation is influenced by the surrounding environment such as family, friends, environment, books, seminars, and so forth. This understanding is also similar to the understanding of parental influence which explains that the influence of parents can influence career choices for their children. Therefore itu, the author uses parental influence as variabel an independent variable that is useful to measure the influence on the interests of accounting students ' career in the field of taxation.
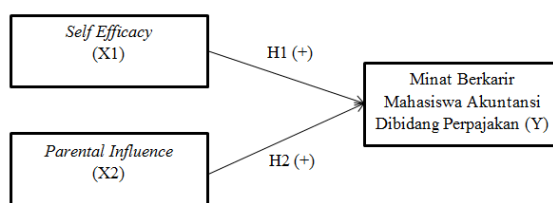
Self Efficacy

Defining self-efficacy is a sense of confidence in diri yourself to master the surrounding environment and can provide hasil positive and beneficial results (Darmayanti, 2020)

Parental Influence

Parental Influence according to (Febriansyah, 2021) is the influence of parents who can influence the choice of a career for their children. This is because parents are figures who set an example for their children. As an example of a child who already knows the world and will choose his career for the future, then the child will make the success orang of his parents as an example. According to Arini (2021) this can happen because parents are people who are considered important for students in determining their careers.

According to (Nuggrahini et al., 2022) career interest in taxation is a desire that arises from within due to environmental influences to work in the tax environment, so that you can get a high income and social. Someone who is interested in the science of taxation, it can be said that someone has an interest in a career in taxation.

Based on the literature review and previous research that has been described, the research framework can be described as follows:

Based on the explanation of the framework above, it can be concluded that the hypothesis of this study is:

H1: Self efficacy has a positive effect on the interest of accounting students in the field of taxation
H2: Parental influence on the interest of accounting students in the field of taxation

RESEARCH METHODS

The population used in this study is a private university in Yogyakarta that has an accounting study program. The samples taken in this study were students of private universities in the Yogyakarta city area who majored in accounting class 2019-2021 and had taken at least 2 (two) taxation courses.

Sampling in this study was carried out using purposive sampling method which aims to obtain a representative sample in accordance with the criteria that have been determined. The criteria include students of private universities class 2019-2021 who majored in accounting, have taken at least 2 (two) taxation courses.

Meanwhile, to facilitate the study, this population was narrowed down to a sample with the slovin formula as follows:

$$n = \frac{N}{1 + Ne^2}$$

Description :
n   = sample size / number of respondents
N   = number of population
e   = percentage of allowance for sampling error accuracy
          that can still be tolerated. (using 5% = 0.05)

The type of data in this study is primary data, namely data obtained directly and collected from the original source. The source of data in this study was obtained directly from students of private universities in the Yogyakarta city area of the 2019-2021 generation who majored in accounting and chose the concentration of taxation and had taken at least 2 (two) taxation courses. The method of data collection in this study by circulating questionnaires in the form of google form to respondents containing statements about self-

efficacy and parental influence related to the interests of accounting students ' career in the field of taxation.

RESULTS AND DISCUSSION

Data Quality Test
Validity test

Validity test conducted to test the feasibility of the statement item. This test is done with the criteria R-count > R-table, then the statement item is considered valid.

Table 1. Validity Test Results

Statement	r-table	r-calculate	the validity
of SE.1	0,195	0,897	Valid
SE.2	0,195	0,843	Valid
SE.3	0.195	0.910	Valid
PI.1	0.195	0.752	Valid
PI.2	0.195	0.688	Valid
PI.3	0.195	0.711	Valid
PI.4	0.195	0.793	Valid
PI.5	0.195	0.785	Valid
PI.6	0,195	0,759	Valid
MB.1	0.195	0.756	Valid
MB.2	0.195	0.771	Valid
MB.3	0.195	0.805	Valid
MB.4	0,195	0,671	Valid
MB.5	0,195	0,712	Valid
MB.6	0,195	0,862	Valid
MB.7	0.195	0.726	Valid

Source: primary data processed, 2023

Based on the table above, it can be concluded that all the statements in this study are valid and feasible to use. This is shown by the pearson correlation value that is above the r-table or more than 0.195.

Reliability Test

Reliability test is done to test the item statement that has been valid and reliable.

Table 2. Reliability Test Results

No	Variabel	Cronbanch's Alpha	Keterangan
1.	*Self Efficacy*	0,859	Reliabel
2.	*Parental Influence*	0,843	Reliabel
3.	Career Interest Of Accounting Students In The Field Of Taxation	0.877	Reliable

Source: primary data processed, 2023

Based on the table above, it can be concluded that all questionnaires that have been circulated to 100 respondents are reliable questionnaires.

Descriptive Statistical Analysis Test

**Table 3.** Descriptive Statistical Analysis Test Results

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Self Efficacy	100	4	15	11,24	2,716
Parental Influence	100	13	30	24,42	3,772
Minat Berkarir Mahasiswa	100	16	35	27,95	4,502
Valid N (listwise)	100				

Source: primary data processed, 2023

Classical Assumption Test

Normality Test

Normality test is performed to see whether the regression model is normally distributed or not. P-P Plot of Regression Standardized serta uji One Sample Kolmogorov-Smirnov.
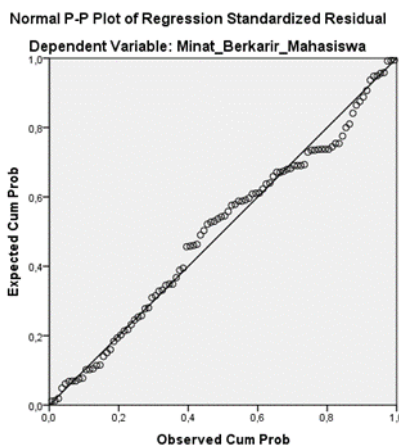
Gambar 1. P-P Plot of Regression Standardized
Source: primary data processed, 2023

Based on the image above, the points are spread around the line and follow the diagonal line, it can be stated that the residual value is normally distributed.

To support this statement, the researchers re-test with one Sample Kolmogorov-Smirnov method for the same regression model.

Table 4. Normality Test Results With One Sample Kolmogorov-Smirnov Method

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		100
Normal Parameters[a,b]	Mean	0E-7
	Std. Deviation	2,44448949
Most Extreme Differences	Absolute	,084
	Positive	,084
	Negative	-,071
Kolmogorov-Smirnov Z		,837
Asymp. Sig. (2-tailed)		,485

a. Test distribution is Normal.
b. Calculated from data.

Source: primary data processed, 2023

Based on the table above, it can be seen that the significant value is 0.485 which is greater than 0.05 so that the regression model is stated to be normally distributed.

Multicollenicity Test

Multicollinearity test is performed to test the perfect relationship between independent variables in a regression model.

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Table 5. Multicolienarity Test Results

Coefficients^a
</div>

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	6,900	1,634		4,224,000			
1 Self Efficacy	,850	,130	,5136,561,000			,497	2,010
Parental_Influence	,471	,093	,3945,045,000			,497	2,010

a. Dependent Variable: Minat Berkarir Mahasiswa

Source: primary data processed, 2023

Based on the table above, it can be seen that the value of each variable is more than 0.1 and the value of VIF is not more than 10, so the regression model is free from multicollinearity symptoms.

Heteroscedasticity Test

Heterokedasticity test is used to prove the occurrence of residual variants that are not the same in the regression model.

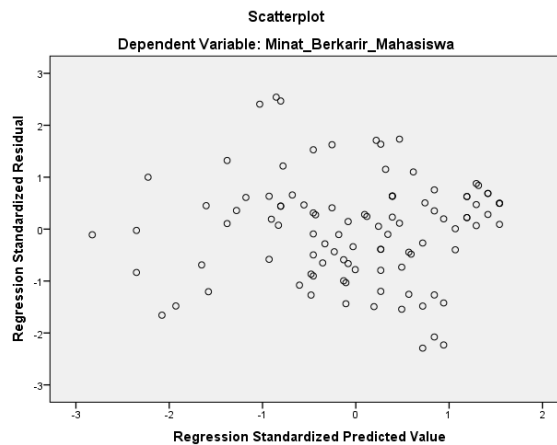<div align="center">

Figure 2. Heteroscedasticity Test Results With Scatterplot Graph

Source: primary data processed, 2023
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Based on the figure above, it can be seen that the points do not form a certain pattern and spread above and below the number 0 on the Y axis, it is concluded that the regression model is free from symptoms of heterokedasticity. To strengthen the above statement, the second Test is performed by the method ofGlejser, significant value of the independent variable with an absolute residual value greater than 0.05 then declared heterokedasticity does not occur in the regression model.

Table 6. Glacier Test Results

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	2,959	,998		2,966	,004		
1 Self Efficacy	,018	,079	,033	,232	,817	,497	2,010
Parental Influence	-,051	,057	-,128	-,895	,373	,497	2,010

a. Dependent Variable: ABS_RESIDUAL
Source: primary data processed, 2023

Based on the above test results show that the significant value of each variable is more than 0.05. It can be concluded that there is no heterochedasticity in the regression model.

Hypothesis Test

Multiple Linear Regression Analysis Test

Multiple linear analysis is done to prove the effect linearly between several independent variables to the dependent variable. Regression models used in this analysis are:
$$MB = 6,900 + 0,850SE + 0,471PI + 1,634$$

Table 7. Test Results of Multiple Linear Regression Analysis

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	6,900	1,634		4,224	,000
1 Self Efficacy	,850	,130	,513	6,561	,000
Parental Influence	,471	,093	,394	5,045	,000

a. Dependent Variable: Minat_Berkarir_Mahasiswa
Source: primary data processed, 2023

Based on the table above, it is known that the constant value of 6,900 which means that if self-efficacy and parental influence are considered constant and worth 0, then the interest of accounting students in the field of taxation is 6,900.

T Statistical Test (T Test)

T test is a test used to determine the effect of the independent variable on the partially dependent variable.

Table 8. Statistical T Test (T Test)

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	6,900	1,634		4,224	,000
1 Self Efficacy	,850	,130	,513	6,561	,000
Parental Influence	,471	,093	,394	5,045	,000

a. Dependent Variable: Minat Berkarir Mahasiswa
Source: primary data processed, 2023

Based on the results of testing the T test, it can be concluded that:

H1: Self efficacy has a value of t count > t table (6.561 > 1.984) and a significant level of 0.000 (0.000 < 0.05), then h0 is rejected and H1 is accepted, so that self efficacy has a positive effect on the interest of accounting students in the field of taxation.

The calculated t value in the table above shows positive, it can be concluded that self-efficacy has a positive effect partially on the career interest of accounting students in the field of taxation. The results of this study are in line with research (Febriansyah, 2021) which shows that self efficacy has a significant positive effect on accounting students' career interest as public accountants.

H2: Parental Influence has a value of t count > t table (5.045 > 1.984) and a significant level of 0.000 (0.000 < 0.05), then h0 is rejected and H2 is accepted, so parental influencethat parental influence has a positive effect on the interest of accounting students in the field of taxation. The calculated t value in the table above shows positive, it can be concluded that parental influence has a partial positive effect on the career interest of accounting students in the field of taxation.

The results of this study are in line with research conducted by (Febriansyah, 2021) which states that parental influence has a positive influence on the interest of accounting students in the field of public accounting.

F Test (Simultaneously)

The F test is a test that can be used to show the effect of the independent variable on the dependent variable simultaneously or as a whole.

Table 9. F Test Results (Simultaneously)

ANOVA[a]

Model		Sum of Squares	Df	Mean Square	F	Sig.
	Regression	1415,173	2	707,586	116,022	,000[b]
1	Residual	591,577	97	6,099		
	Total	2006,750	99			

a. Dependent Variable: Minat_Berkarir_Mahasiswa
b. Predictors: (Constant), *Parental_Influence, Self_Efficacy*

Based on the results of the above tests, it can be concluded that:

F count 116,022 > 2.46 F table and significant value for variable self efficacy and parental influence is 0.000 or less than 0.05. So the regression model of self efficacay and parental influence simultaneously have a positive effect on the career interest of accounting students in the field of taxation.

Coefficient Of Determination (R2)2)

Coefficient of determination analysis is one of the instruments that can be used to measure how much the ability of independent variables (SE and PI) to affect the dependent variable (MB).

Table 10. Test Results Coefficient of Determination (R2)

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,840[a]	,705	,699	2,470

a. Predictors: (Constant), *Parental Influence, Self Efficacy*
b. Dependent Variable: Minat_Berkarir_Mahasiswa

Source: primary data processed, 2023

Based on the results of the coefficient of determination above the magnitude of Adjusted R Square is 0.699. The results of this statistical calculation means that the ability of the independent variable (self efficacy and parental influence) affect the interest of accounting students in the field of taxation by 69.9%, while the remaining 30.1% are influenced by other factors outside the variables of this study.

CONCLUSION

Based on the results of hypothesis testing in this study it can be concluded that the variables of self-efficacy and parental influence have a positive effect on the career interest of accounting students in the field of taxation and the ability of independent variables (self-efficacy and parental influence) affect the career interest of accounting students in the field of taxation by 69.9%. This study has limitations that there are still 30.1% of other variables that can affect the interest of accounting students career variables in the field of taxation (MB) that are not studied by researchers. In addition, questionnaires are circulated online using google form so that respondents can experience misunderstandings in understanding the statements contained in the questionnaire. This study can provide advice for future researchers who are expected to use other methods in data collection, so do not stick to the questionnaire alone. In addition, for further researchers can continue this research by using artificial intelligence (AI) variables so that, can clarify what factors can affect the interest of accounting students ' career in the field of taxation.

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