

Career Choice to Become a Tax Consultant: Moderating Gender, Social Values and Personality

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Abstract

Interest in choosing a career as a tax consultant is still very low in Indonesia compared to the increasing number of taxpayers. This phenomenon is one of the reasons for conducting this research. This quantitative research aims to determine the influence of social values and personality on choosing a career as a tax consultant with gender as a moderating variable. The research involved 75 accounting study program students throughout Yogyakarta who had participated in tax volunteering. Research data was collected by distributing questionnaires to respondents and analyzed using descriptive statistics with the help of IBM SPSS version 25. The findings of this research are that social values and personality have a significant positive influence on choosing a career as a tax consultant. Apart from that, gender is able to strengthen the influence of the relationship between social values and personality on choosing a career as a tax consultant. Adding gender as a moderating variable makes accounting study program students in Yogyakarta who have participated in tax volunteering as a different population from previous research.

Keywords: social values, personality, career choice to become a tax consultant, gender

INTRODUCTION

The rapid development of the ASEAN Economic Community (AEC) has significantly increased competition in today's business world. Rapid business growth has now become the main driver for economic development in developing countries, including Indonesia (Puspitasari & Fajarudin, 2023). The majority of accounting students tend to be interested in becoming auditors, public accountants, civil servants, and entrepreneurs after completing their studies. However, interest in becoming tax consultants is still low, he said Puspitasari & Fajarudin, (2023). Based on data from the Directorate General of Taxes, currently there are around 6,006 registered tax consultants in Indonesia, while the number of taxpayers has reached 49.82 million. The lack of sufficient numbers of tax consultants to handle the large volume of taxpayers shows that the tax consultant profession is still very much needed in Indonesia.

The number of tax consultants in Indonesia is currently much lower compared to countries such as Japan which has around 28,295 tax consultants, and Italy with around 116,000 tax consultants (<https://konsultan.pajak.go.id/front/carikonsultan>, 2023). If we compare the number of taxpayers handled by tax consultants in Indonesia and Japan, it can be concluded that the market for tax consultant services in Indonesia still has enormous potential (www.kemenkeu.go.id, 2023). Overcoming the problem of the limited number of tax consultants can be addressed indirectly through efforts involving educational institutions such as universities that produce graduates in the field of accounting. The broad job market for graduates of accounting study programs is closely related to careers in taxation (Nainggolan et al., 2020). Various considerations are taken into account in determining the career path to be taken. One of the considerations for accounting students in choosing the career they will pursue includes social values, personality, and also moderating gender.

The first factor that is thought to influence the career choice of becoming a tax consultant is social values. Factors that can indicate a student's view of a person's abilities in society or a person's value can be seen from the perspective of other people in their environment or from the way we

interact with other people (Hartiyah, 2021). Because, later a tax consultant will interact and partner with individuals or companies who have various conditions and needs (Juliana & Janrosl, 2023). The higher the social values held by accounting students, the greater the opportunity for them to pursue a career as a tax consultant. Several studies show differences in results regarding the influence of social values on choosing a career as a tax consultant. Research conducted by Mulianto & Mangoting, (2014) and Rahmania & Yuliza, (2021) The results show that social values have a significant influence on accounting students' career choices as tax consultants. Meanwhile, research put forward by Hartiyah, (2021) and Ulansari, (2022).

The next consideration for choosing a career as a tax consultant is personality. Personality is a representation of an individual's characteristics and traits in a work context, which includes tendencies to behave in certain ways, such as thinking, speaking, or acting (Puspitasari & Fajarudin, 2023). Each individual has a unique and different personality because individual experiences can form different and distinctive behavior (Dananjaya & Rasmini, 2019). Personality in this research focuses on how students majoring in accounting view the career choice of becoming a tax consultant. Even though research has been carried out by several researchers, the results obtained are still mixed. Refer to research Mulianto & Mangoting, (2014) and Arianti & Maharani, (2023). The results show that personality has a significant influence on the choice of career as a tax consultant for accounting students. Meanwhile research Puspitasari & Fajarudin, (2023) shows that personality variables do not have a significant effect on choosing a career as a tax consultant.

One factor that makes an important contribution to roles, behavior and emotions in an individual's life is gender (Santrock, 2019). Meanwhile, the Encyclopedia of Women's Studies describes gender as a cultural concept that aims to highlight the differences in roles, behavior, spirituality and emotional characteristics between men and women that develop in a society. According to Hofstede, Indonesia has a collective culture where members are expected to comply with the expectations set by the group and prioritize the welfare of the group, including in the context of gender (Jatmika, 2018). So, as part of a society that has a collective orientation, it is hoped that teenagers will have the same views on the roles of men and women as held by previous generations (Fatimah & Indianti, 2020).

Gender is a variable that plays a role in many aspects of a person's life, including career choice (Fatimah & Indianti, 2020). The author can conclude that gender is an important variable used to choose a career as a tax consultant. Not only is it an important variable for students in determining career choices, according to the author with the explanation above, it is also suspected that gender can be a moderating variable in the relationship between social values and students' personal personalities in determining careers. as a tax consultant.

Judging from the various differences in previous research and the phenomena that the author puts forward, the topic of choosing a career as a tax consultant is still interesting to research again. The difference between this research and previous research is that this research adds a moderating variable, namely gender, and also makes accounting study program students in Yogyakarta who have participated in tax volunteering as a different population from previous research.

LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

Literature Review

Theory Planet Behavior (TPB)

The Theory of Planned Behavior (TPB) is a development of the Theory of Reasoned Action (TRA) which was born in 1967. This theory is a social theory that predicts human behavior, the result of considerations which are influenced by behavioral control, norms and attitudes are the main reasons for behavior decision-making (Prastyatini, 2021). Referring to research conducted by Kamela, (2020) The theory of planned behavior (TPB) explains that there are 4 general components, namely (1) Behavioral beliefs, this is called attitude, (2) Normative beliefs which are related to expectations compared to other parties, (3) control beliefs regarding problems or obstacles that occur in the realization of actions, (4) perceived behavioral control, in the form of control over the chosen action. In this research, 3 factors in the TPB will be used, namely points 1, 3 and 4. because these selected

points represent the determination of a career as a tax consultant and have a relationship that lies in social values, personality and gender.

Career Choice to Become a Tax Consultant

Study Yulianti & Oktaviano, (2022) said that according to M. Blau, the direction of a person's career choice is a process that takes place over a long period of time and is influenced by various factors, both supporting and hindering the individual in making career decisions. Regulation of the Minister of Finance of the Republic of Indonesia Number 111/PMK.03/2014 concerning Tax Consultants defines tax consultants as individuals who provide tax consultation services in accordance with applicable tax laws and regulations. The definition of a tax consultant according to Minister of Finance Decree No. 485/KMK.03/2003, issued on October 30 2003, is an individual who independently provides professional services to taxpayers in carrying out their tax rights and obligations in accordance with applicable tax laws and regulations.

Sosial Values

Referring to research Yuniarti, (2017) says that social values are values that include aspects related to an individual's interaction with their environment, including how the individual interacts with other people and shows their abilities. These social values are related to society's views on career choices made by individuals, because in the end, other people will provide an assessment of the work environment and the individual's abilities. This means that individuals understand ways to succeed in a group context, by utilizing the skills they have and the opportunities available according to existing resources.

Personality

Research put forward by Rahayu et al., (2023) says that personality means internal psychological characteristics that determine and reflect how a person responds to their environment. Personality influences the individual's behavior. Meanwhile, according to Mulianto & Mangoting, (2014) By understanding a person's personality type, it will help individuals determine training and jobs that are suitable for them. Job satisfaction and the tendency to leave a particular job depend on the extent to which an individual can adapt his or her personality to that job.

Gender

Study Priyoga & Irfan, (2019) said that etymologically, the word gender comes from English which means sex. However, in a broader context, the definition of gender does not only refer to biological sex, but also includes the characteristics inherent in men and women which are influenced by social, cultural and environmental factors. Therefore, the concept of gender recognizes that men and women have different roles and experiences in their lives (Maghfiroh, 2021). Meanwhile, gender according to the KBBI is "*jenis kelamin*".

Hypothesis Development

The Influence of Social Values on Career Choice as a Tax Consultant

Social values refer to values related to individual interactions in their environment, as well as how the individual interacts with other people to demonstrate their abilities. These social values are related to society's views on the career choices taken by students (Yuniarti, 2017). According to the Theory of Planned Behavior (TPB), social values are included as normative beliefs which are related to expectations compared to other parties. Research conducted by Ulansari, (2022) means understanding strategies to achieve success in a group by paying attention to the skills possessed and exploiting opportunities in accordance with the available resources. This is also supported by research conducted by Rahmania & Yuliza, (2021) and Juliana & Janros, (2023) which states that social values have a significant positive influence on the career choice of becoming a tax consultant. Based on this description, the first hypothesis in this research is that values have a significant positive influence on the career choice of becoming a tax consultant.

H1: Social Values have a positive influence on Career Choice as a Tax Consultant.

The Influence of Personality on Career Choice to Become a Tax Consultant

Personality is one of the factors that can influence individual behavior in facing certain situations or conditions (Komang & Gede, 2017). This statement emphasizes that personality has a significant impact on a person's behavior. The behavior intended in this research includes the ability to gain high respect from society, achieve self-satisfaction, receive rewards commensurate with the effort given, and have the opportunity to actualize oneself to the maximum, said Azza, (2017). In line with the Theory of Planned Behavior (TPB), personality falls into the category of perceived behavioral control, where each individual needs self-control in determining career decisions. This is in line with the findings of research conducted by Nainggolan et al., (2020) which says personality can reflect how someone controls or expresses their personality in the work environment. Similar research was also carried out by Suharti & Irman, (2020) and Arianti & Maharani, (2023) which states that personality has a positive and significant influence on choosing a career as a tax consultant. Based on this description, the second hypothesis in this research is that personality has a positive influence on choosing a career as a tax consultant.

H2: Personality has a positive influence on choosing a career as a tax consultant

The Influence of Social Values on Career Choice to Become a Tax Consultant with Gender as a moderating variable

Gender according to the KBBI is gender. However, research conducted by Maghfiroh, (2021) says that gender is essentially a characteristic inherent in individuals, both men and women, which is influenced by social values and the influence of the society around them. In the context of the career world, gender often becomes an obstacle for individuals to work according to their skills and abilities (Ulma et al., 2023). In line with the Theory of Planned Behavior (TPB), gender is included in the attitude factor. Where gender is also able to influence an individual's attitude towards a behavior. For example, an individual may have different attitudes toward a behavior based on their gender and how the behavior is linked to gender norms in their society. This statement is strengthened by research Arianti & Maharani, (2023) and Nainggolan et al., (2020) states that gender has a significant positive effect on choosing a career as a tax consultant. Based on this explanation, the third hypothesis of this research is that gender can strengthen the influence of social values on choosing a career as a tax consultant.

H3: Gender can strengthen the influence of social values on choosing a career as a tax consultant

The Influence of Personality on Career Choice to Become a Tax Consultant with Gender as a moderating variable

Gender is a cultural concept that refers to the differences in characteristics between women and men, both in terms of biology, behavior, mentality and social culture (Dewi, 2017). The relationship between gender and interests suggests that gender may influence how students perceive their professional interests (Purwati & Sari, 2015). According to the Theory of Planned Behavior (TPB), attitudes towards a behavior are a key factor in forming a person's intention to choose a career as a tax consultant, which may be influenced by personality and strengthened by gender. Strengthened by research conducted Aditya & Hasibuan, (2020) and (Taftazani, 2017) states that gender has a significant positive effect on choosing a career as a tax consultant. Based on the explanation above, the fourth hypothesis of this research is that gender can strengthen the influence of personality on choosing a career as a tax consultant.

H4: Gender can strengthen the influence of personality on choosing a career as a tax consultant.

METHODS

This research is classified as quantitative research. The population in this research is accounting students throughout Yogyakarta who have participated in tax volunteering. So the research sample obtained was 75 respondents. The sampling technique in this research is random sampling. The

random sampling technique is a sampling technique that is chosen freely without any criteria or chance. This research uses multiple regression analysis and MRA methods.

This research uses two independent variables, namely social values (x_1), personality (x_2), as well as one dependent variable, namely career choice to become a tax consultant (Y), and one moderating variable, namely gender. The purpose of this research is hypothesis testing, namely research that explains phenomena that occur in the form of relationships between variables to find the influence between independent variables, namely social values (x_1), personality (x_2), on the dependent variable, namely choosing a career as a tax consultant with gender as a moderating variable.

The data collection methods used in this research are survey and questionnaire methods. The survey method is a method of collecting primary data for research purposes, information or data collected through questionnaires which are mostly based on individual or group experiences regarding certain phenomena. Meanwhile, questionnaires or questionnaires are used to collect primary data regarding variables of social values, personality, career choice as a tax consultant, and gender. The data analysis technique used is multiple linear regression and MRA (Moderated regression analysis) using SPSS 25. The framework of thinking in this research is as follows:

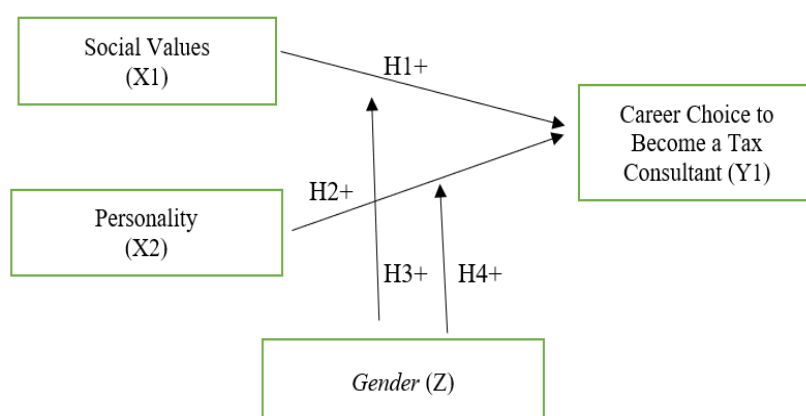


Figure 1 Framework of Thinking

RESULT AND DISCUSSION

Data Quality Test

Validity Test

The validity test is used to measure whether a questionnaire is valid or not. The test results on respondents' answers were processed using IBM SPSS version 25. Using a significance of 5% ($df = 2$, in this case n is the number of samples. If the calculated r number is greater than the r table value, the value is positive, the validity of this research is that there are 18 statement items and all are declared valid because the calculated r value for each item is higher than the r table with a significant value of <0.05 , then the statement items that have valid results are used. as a sign in research.

Reliability Test

The reliability test in this research was carried out using the Cronbach's Alpha statistical test. A questionnaire can be duplicated or reliable if the respondent's answers are consistent over time (Ono, 2020). A variable is said to be reliable if the Cronbach's Alpha value is > 0.60 (Ono, 2020). Based on the IBM SPSS version 25 test results, it can be concluded that the questionnaire in this study was declared reliable. This is proven by the Cronbach's Alpha value which is greater than 0.60.

Test Data Analysis

Descriptive Statistical Test

Based on the results of tests carried out by researchers using descriptive statistical tests, they are as follows:

Table 1 Descriptive Statistical Test Results

	N	Minimum	Maximum	Mean	Std. Deviation
Nilai – Nilai Sosial	75	14	20	17,9467	1,70764
Personalitas	75	14	20	17,7333	1,59673
Pemilihan Karir Menjadi Konsultan Pajak	75	12	20	17,2800	1,82742
Gender	75	7	12	10,4533	1,18884
Valid N (listwise)	75				

Source: processed primary data, 2024

Descriptive statistical tests in table 1, it can be concluded that the social values variable with a total of 75 respondents has a minimum value of 14 and a maximum value of 20. It has an average value of 17.9467 with a standard deviation of 1.70764. The personality variable with a total of 75 respondents has a minimum value of 14 and a maximum value of 20. It has an average value of 17.7333 with a standard deviation of 1.59673. The career choice variable to become a tax consultant with 75 respondents has a minimum value of 12 and a maximum value of 20. It has an average value of 17.2800 with a standard deviation of 1.82742. The gender variable with 75 respondents has a minimum value of 7 and a maximum value of 12. It has an average value of 10.4533 with a standard deviation of 1.18884.

Classical Assumption Test

Table 2 Classic Assumption Test Results

Model	Normalitas		Sig. (2-tailed)	Multikolinearitas		Sig.
	Kolmogorov-Smirnov	Asymp. tailed)		Tolerance	VIF	
	,078	,200 ^a				
NS				,827	1,1210	,255
PL				,812	1,232	,189
GD				,958	1,044	,312

a. Dependent variable: Career selection to become a Tax Consultant

Source: processed primary data, 2024

The results of the classical assumption test in table 2 show that the normality test of the data is stated to be normally distributed. This is aimed at a Kolmogrov-Smirnov value of .078 and a significance value of 0.200, which means the residuals are normally distributed, thus strengthening the normality of the regression model in this study. The multicollinearity test shows that the tolerance value for each independent variable is (0.827, 0.812, and 0.958), which means that the three independent variables have a tolerance value greater than 0.10, apart from that the VIF values for all variables are sequentially (1.1210, 1.232, and 1.044).) which means it is smaller than 10.00. Based on the two values above, it can be concluded that in this study there were no symptoms of multicollinearity or were free from symptoms of multicollinearity. The heteroscedasticity test uses the Glejser method. Based on this test, it is known that the sig. From each influence of the independent variable (social values and personality), a sig value above 0.05 is obtained, meaning that there are no symptoms of heteroscedasticity.

Hypothesis Test

Multiple Regression Analysis Test

Table 3 Multiple Regression Analysis Test Results

		Unstandardized Coefficients		Standardized Coefficients		
Model		B	Std. Error	Beta	t	Sig.
1	(Constant)	8,734	2,025		4,313	,000
	Nilai- Nilai Sosial	,278	,099	,318	2,792	,007
	Personalitas	,216	,106	,231	2,030	,046

a. Dependent Variable: Career Choice to Become a Tax Consultant
Source: processed primary data, 2024

Multiple linear regression analysis in table 3 using IBM SPSS version 25 produces the equation, namely:

$$PK = 8,734 + 0,278 NS + 0,216 PL + \epsilon$$

So from the multiple linear regression analysis equation it can be explained that the constant value of 8.734 indicates that the value of social and personal values is zero, so it can be said that the value in choosing a career as a tax consultant is 8.734. Social values show a value of 0.278, which means that if the value of social values increases by one unit, the personality value is constant, it will increase the career choice of becoming a tax consultant by 0.278. Personality shows a value of 0.216, which means that if the value of personality increases by one unit, then the value of social values is constant, it will increase the value of choosing a career to become a tax consultant by 0.216.

Moderate Regression Analysis (MRA)

Table 4 MRA test results

		Unstandardized Coefficients		Standardised Coefficients		
Model		B	Std. Error	Beta	T	Sig.
1	(Constant)	8,766	,250		35,092	,000
	Nilai – Nilai Sosial	,269	,012	,308	21,767	,000
	Personalitas	,223	,013	,239	16,906	,000
	Nilai – nilai sosial dengan gender	,004	,001	,652	6,545	,000
	Personalitas dengan Gender	,001	,001	,230	2,309	,024

Source: SPSS 25 output, data has been processed in 2024

The MRA equation using IBM SPSS version 25 in table 4 produces the equation, namely:

$$PK = 8,776 + 0,269 NS + 0,223 PL + 0,004 NSGD + 0,001 PLGD + \epsilon$$

From this equation it can be concluded that the constant value is 8.766, meaning that if all independent variables are constant, then the value of choosing a career as a tax consultant increases by 8.766. The regression coefficient value for social values (x1) is 0.269, meaning that the value of choosing a career as a tax consultant (Y) will increase by 0.269, assuming the value of other independent variables remains constant. The personality coefficient value (x2) is 0.223, meaning that the value of choosing a career as a tax consultant (Y) will increase by 0.223 assuming the other independent variables are constant. The coefficient value of social values (x1) with gender (Z) is 0.004, so the value of choosing a career as a tax consultant (Y) will increase by 0.004 assuming the other independent variables are constant. The coefficient value of personality (x2) with gender (Z) is 0.001, then choosing a career as a tax consultant (Y) will increase by 0.001 assuming the other independent variables are constant.

Hypothesis Test Results

The following are the results of hypothesis multiple regression analysis testing consisting of partial test (t), simultaneous test (f), and coefficient of determination test (R²):

Table 5 Hypothesis Test Results

Model		Standardized Coefficients		
		Beta	t	Sig.
1	(constant)		4,313	,000
	NS	,318	2,792	,007
	PL	,231	2,030	,046
	F	9,732		
	Sig. Uji F	,000 ^b		
	Adj. R Square	0,231		

a. Dependent variable: Career Selection as a Tax Consultant
Source: SPSS 25 output, data processed 2024

Based on the results of hypothesis testing in table 5, it can be concluded that the social values (NS) variable obtained t count 2.792 > t table 1.992, standardized coefficient beta 0.278 with a significance level of 0.007 < 0.005. So it can be concluded that social values have a significant positive effect on choosing a career as a tax consultant, supported. The personality variable (PL) obtained t count 2.030 > 1.992, standardized coefficient beta 0.216 with a significance level of 0.046 < 0.05. So it can be concluded that personality has a significant positive influence on choosing a career as a tax consultant, supported. The calculated F value can be concluded that the independent variables (social values and personality) can explain the career choice variable to become a tax consultant has a significance value of 0.000 < 0.05. So it can be concluded that social values and personality together or simultaneously are able to influence the career choice of becoming a tax consultant. The adjusted R square value is 0.231. These results conclude that the influence of the independent variables (social values and personality) is able to explain the career choice variable to become a tax consultant by 0.231 or 23.1% while the remaining 76.9 is explained by other variables outside this research.

Moderate Regression Analysis (MRA)

Table 6 MRA Hypothesis Test Results

Model		Standardized Coefficients		
		Beta	t	Sig.
1	(constant)		35,092	,000
	NS	,308	21,767	,000
	PL	,239	16,906	,000
	NSGD	,652	6,545	,000
	PLGD	,230	2,309	,024
	F	1485,036		
	Sig. Uji F	,000 ^b		
	Adj. R Square	,988		

a. Dependent variable: Career Selection as a Tax Consultant
Source: SPSS 25 output, data processed 2024

It is known that the significance value of the results of the gender moderation variable (GD) which influences the social values variable is 0.000 < 0.05 with a t count of 6.545 > 1.992 t table value. This shows that H3 which states that gender is able to moderate social values in choosing a career as a tax consultant is accepted. The significance value of the results of the gender moderation variable which influences the personality variable is 0.024 < 0.05 with a t count of 2.309 > 1.992 t table value. This shows that H4 which states that gender is able to moderate personality in choosing a career as a tax consultant is accepted. The calculated F value can be concluded that the independent variable (social values and personality) which is moderated by gender can explain the career choice variable to become a tax consultant has a significance value of 0.000 < 0.05. So it can be concluded that social values and personality which are moderated by gender together or simultaneously are able to influence the career choice of becoming a tax consultant. The r square value is 0.988 or 98.8%, which means that the variables of social values, personality and gender can explain the career choice variable of becoming a tax consultant. Meanwhile, the remaining 0.12% is influenced by variables outside this research.

Social Values in Choosing a Career as a Tax Consultant

The test results show that social values have a significant positive effect on choosing a career as a tax consultant as evidenced by the results of the t test in table 5. Hypothesis 1 (H1) in the research is supported. The higher the social status in society, the social value of accounting study program students who have participated in tax volunteering will increase in choosing a career as a tax consultant. This statement tries to measure how much prospective tax consultants associate this profession with higher social status, such as being respected, considered prestigious, or having influence in the social environment. These social values include the opportunity to interact with other people, personal satisfaction, the opportunity to increase knowledge, social status in the eyes of society, and the choice of a career as a tax consultant, which is a prestigious profession (Nelafan & Sulistiyanti, 2022). In line with the Theory of Planned Behavior, social values are included as behavioral control factors (normative beliefs). An individual will carry out actions that lead to a person's social assessment of whether the action to be chosen is profitable or not (Lorensia et al., 2022).

Personality on Career Choice as a Tax Consultant

The results of this research are in accordance with hypothesis 2 (H2) which shows that personality (PL) has a positive and significant effect on choosing a career as a tax consultant. The better the accounting study program students who have participated in tax volunteering are in terms of their personality, the better they will be in determining their career choice to become a tax consultant. This statement assesses that certain personality traits or characteristics influence the way they work professionally. Students assume that the career they choose reflects their personality (Zaika, 2020). This shows that the personal qualities of accounting study program students who have participated in tax volunteering tend to have good personal qualities and are good at choosing a career as a tax consultant. In line with the theory of planned behavior with the category of perceived behavioral control, which means that individuals with the characteristics of perseverance, self-efficacy, openness to new experiences, and emotional stability will feel capable and ready to face challenges in a career as a tax consultant, thereby increasing their intentions and possibilities to choose that career.

Gender Is Able To Moderate Social Values In Choosing A Career As A Tax Consultant.

The third hypothesis which states that gender is able to moderate social values in choosing a career as a supported tax consultant is proven by the results of the t test in table 6. The rights and obligations of men and women at work have experienced a significant transformation along with social and economic developments. Research shows that women who are involved in prestigious jobs, such as in finance and tax consulting, tend to experience increased social status in society (Suprina et al., 2023). Gender variables can influence how individuals perceive and respond to these social values, which in turn influences their career decisions (Eagly & Karau, 2020). Good social values will have a significant influence on choosing a career as a tax consultant. Choosing a career as a tax consultant is a form of career that allows someone, especially women, to demonstrate their professional capacity amidst various social demands. A career as a tax consultant provides a space for women to strengthen their social status, as this profession not only demands high technical skills, but also offers better social recognition, so that they can play a more significant role in society. The theory used to measure the relationship between gender and career choice as a tax consultant uses the theory of planned behavior with behavioral control factors (control beliefs). Individual attitudes towards choosing a career as a tax consultant are influenced by beliefs about the expected results and evaluation of these results. Gender can influence this attitude, because prevailing social values can form different views between men and women regarding certain professions.

Gender is Able to Moderate Social Personality in Choosing a Career As a Tax Consultant.

The research results are in accordance with the fourth hypothesis which states that gender is able to strengthen personality in choosing a career as a tax consultant. This can be seen from the t test results in table 6. Rights and obligations in the world of work, although influenced by gender factors, should not be a barrier for women to appear competent and professional in their work. A professional and strong personality can be formed through experience and ability in facing gender challenges in the work environment. Women will be more respected if they have a good personality in professional work. Consistent with research that finds that women are often superior in terms of emotional intelligence and communication skills, which are assets important in jobs that require interaction with clients, such as tax consultants (Akinlolu, 2022). Gender in this case acts as a moderating variable which shows that certain personal characteristics of women are not only in accordance with job demands, but also provide a competitive advantage in carrying out the role as a professional tax consultant. In line with the theory of planned behavior with perceived behavioral control factors where a man or woman feels more confident in making career decisions, individuals are more planned and tend to be more attached to activities that support their career search (Suryadi et al., 2020).

CONCLUSION

This research aims to determine the influence of social values and personality on choosing a career as a tax consultant with gender as a moderating variable. The respondents in this research were 75 accounting students throughout Yogyakarta who had participated in volunteer taxation. Hypothesis testing using IBM SPSS version 25. The results of hypothesis testing obtained show several things, namely that social values and personality have a significant positive effect on choosing a career as a tax consultant. Gender can strengthen the influence of social values and personality on choosing a career as a tax consultant. Social values and personality simultaneously influence career choices as a tax consultant by 23.1%. With gender as a moderator, it is truly able to moderate the relationship between social values and personality in choosing a career as a tax consultant. It can be seen in table 5 that before the gender variable was entered as a moderator, the social value variable had a significance value of 0.007 and the personality variable had a significance value of 0.046.

After entering the gender variable as a moderator in table 6, the significance value of the independent variables (social values and personality) is perfect, namely 0.000. Following up on the findings of this research, it is hoped that it can encourage students, especially those who have an educational background in accounting and experience as tax volunteers, to have a higher interest in choosing a career as a tax consultant. It is also hoped that universities, training institutions and professional associations can utilize the results of this research to design educational and coaching programs that are more effective in introducing the opportunities and challenges of the tax consultant profession. In this way, students' potential to contribute to the field of tax consulting can be optimized, supporting labor market needs, and strengthening the quality of tax services in Indonesia.

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