

Factors Influencing Students' Career Interest in Taxation: Motivation, Tax Knowledge, Perception, and Financial Rewards

Raden Wulan Saparinda^{1*}, Rita Sri Silvia Pamuji², and Riska Desika Napitupulu³

¹ Majalengka University

² Majalengka University

³ Majalengka University

*Corresponding Author – email address : wulan.saparinda@unma.ac.id

ABSTRACT

This study investigates the declining interest among accounting students to pursue careers in taxation, a field critical to Indonesia's economic governance. Despite the increasing need for tax professionals, student interest in taxation careers remains low. This paper examines how motivation, tax knowledge, perception, and financial rewards affect career interest. Unlike previous studies focusing on a single institution, this study includes accounting students from five universities in the Cirebon region and integrates two behavioral theories—Theory of Planned Behavior and Vroom's Expectancy Theory. This study employed a descriptive-verification method using a quantitative approach. The sample consisted of 270 accounting students selected via non-probability sampling. Data were analyzed using multiple linear regression in SPSS. Tax knowledge, perception, and financial rewards significantly influence students' interest in taxation careers, while motivation does not. Efforts to improve students' tax knowledge, perceptions of tax careers, and awareness of financial incentives can enhance their interest in pursuing careers in taxation.

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1. Introduction

Tax is a major contributor to the Indonesian State Budget and functions not only as a source of state revenue, but also as an instrument of development, equity, and public service. BPS data shows an increasing trend in the State Budget from 2022 to 2024, which emphasizes the strategic role of the taxation sector. To strengthen this institution, the government implemented reforms through Presidential Regulation No. 40 of 2018, covering five main pillars, including strengthening human resources and a reliable tax system. Even so, the number of employees at the Directorate General of Taxes (DJP) continues to decline: from 45,910 in 2020 to 44,787 in 2024. This gap increases the ratio of tax authorities and taxpayers, which now reaches 1:2,100. This condition is exacerbated by limited recruitment of human resources and complex functional tasks. As a result, tax supervision and services are not optimal.

On the other hand, universities have an important role in producing professional human resources in the tax sector. Higher education—especially in accounting study programs—contributes to increasing the knowledge and skills needed. However, the reality shows that the interest of accounting students in pursuing a career in taxation is still low. In fact, accounting graduates have the ideal competencies for this profession, such as tax consultants, tax authorities, and corporate tax specialists. The need for professional personnel in the field of taxation is very large, along with the increasing number of Tax Service Offices (KPP and KP2KP) which has now reached 556 units. In addition, job opportunities continue to increase with the target of adding DJP employees to more than 60,000 people. Even companies now prefer graduates with accounting and taxation competencies at the same time, for operational efficiency and effectiveness.

Region III Cirebon, which includes Cirebon, Majalengka, Indramayu, and Kuningan, shows significant economic growth (5.1%–9.76% in 2023), which has an impact on increasing regional tax potential. Although there are 30 universities, only 5 of them have accounting study programs. This is a strategic opportunity to direct graduates to be interested in pursuing a career in taxation. Students' interest in choosing a tax career is influenced by four main factors: motivation, tax knowledge, perception of the profession, and financial rewards. Several studies have shown inconsistent results. For example, Ritayanti & Masdiantini (2022) stated that motivation has a significant effect, while Rangratu (2024) stated the opposite. Similar differences occur in other variables such as knowledge, perception, and financial rewards. This study has two novelties: first, the research object includes accounting students from five universities in Region III Cirebon, providing more representative results. Second, the theoretical approach uses two foundations, namely the Theory of Planned Behavior and Vroom's Expectancy Theory. With this approach, it is hoped that it will be able to provide a more comprehensive understanding of the factors that influence students' interest in pursuing a career in taxation.

2. Literature Review

Theory of Planned Behavior (TPB)

Theory of Planned Behavior (TPB), TPB is used to explain human behavior through three main components, Attitude: A person's view of a behavior, for example, an accounting student's perception of the tax profession (Ajzen, 1991; Zega, 2024). Subjective Norm : The influence of the surrounding environment such as parents, lecturers, and friends on behavioral intentions (Solikhah, 2014). Perceived Behavioral Control (PBC) : The perception of the ability to control the behavior.

Vroom's Expectancy Theory,

Vroom's Expectancy Theory, Work and Motivation (1964), this theory states that a person will be motivated to take action if they believe that the action will produce the desired result. This theory explains the relationship between expectations, rewards, and work motivation (Zega, 2024; Nilawati, 2013). Motivation is an internal drive to achieve certain goals (Aini & Goenawan, 2022; Natalia & Wi, 2022). Relevant motivation theories, Herzberg: Satisfaction factors (achievement, recognition) and health factors (salary, job security) (Hasibuan, 1990). Maslow: Hierarchical needs from the bottom (physical) to the top (self-actualization) (Siagian, 1995). McClelland: Needs for achievement, power, and affiliation (Gibson et al., 1993). Motivation indicators (Darmita, 2023): suitability to education, increased skills and achievements, incentives, and social responsibility.

Taxation Knowledge

Taxation Knowledge is Knowledge of tax systems and provisions that support compliance and decision-making (Pipit Mulyah et al., 2020; Putri, 2024). Indicators (Rahayu, 2024): basic understanding of taxes, general provisions, systems, tax functions, and their impact on financial decisions.

Perception

Perception is the process of interpreting stimuli received through the five senses (Andreana, 2024; Vajarini, 2021). Factors (Darmita, 2023): Internal (personality, education, psychological conditions), External (environment, intensity of stimuli). Perception indicators (Novianingdyah, 2022): training, benefits of knowledge, interpersonal development, lecture contributions, and tax career prospects.

Financial Rewards

Financial Rewards, rewards for work contributions, both directly and indirectly (Anjani et al., 2023; Natalia & Wi, 2022). Reward function (Cahyani, 2023): influenced by the labor market, company capabilities, unions, productivity, law, cost of living, position, education, national economy, and type of work. Indicators (Nelafana, 2021): starting salary, potential salary increase, future security, objective bonus.

Interest in a Career in Taxation, interest is an individual's tendency towards a profession based on personal motivation and goals (Vajarini, 2021; Putri, 2024). Interest classification (Manurung, 2024): Own interest, Situational interest and Psychological interest.

3. Method, Data, and Analysis

This study employed a descriptive-verification method using a quantitative approach. The study population includes final-year accounting students from five universities in the Cirebon Region: Universitas Majalengka, Universitas Swadaya Gunung Jati, Universitas Muhammadiyah Cirebon, UIN SSC, and Universitas Kuningan. Using Slovin's formula, 270 respondents were selected via non-probability sampling. Data Collection and Analysis: Primary data were collected through questionnaires. The instrument's validity and reliability were confirmed using Pearson correlation and Cronbach's alpha. Multiple linear regression was used to test hypotheses using SPSS v26. Variables: Independent Variables: Motivation, Tax Knowledge, Perception, Financial Rewards Dependent Variable: Career Interest in Taxation

4. Results and Discussion

Multiple linear regression was used to test hypotheses using SPSS v26. Based on the results of a survey of 270 students from five universities in Region III Cirebon, it was found that most respondents had a high level of tax knowledge, a positive perception of the tax profession, and expectations of good financial rewards. However, the level of motivation for a career in taxation showed diversity, with some students not yet having clear career goals. Multiple Linear Regression Test Results The test was conducted using SPSS v26. The regression model examines the effect of independent variables on interest in a career in taxation.

$$\text{Regression Equation: } Y = 3.029 + 0.067X_1 + 0.183X_2 + 0.234X_3 + 0.195X_4$$

Description:

Y = Interest in a career in taxation

X₁ = Motivation

X₂ = Tax Knowledge

X₃ = Perception

X₄ = Financial Rewards

t-Test Results

Motivation (X_1): $t_{count} 1.647 < t_{table} 1.969$ and the significance value is $0.101 > 0.05$, meaning that motivation does not affect the interest in a career in taxation. Taxation Knowledge (X_2) $t_{count} 3.908 > t_{table} 1.969$ and the significance value is $0.000 < 0.05$, so H_0 is rejected and H_a is accepted. This means that taxation knowledge has a significant effect on students' interest in a career in taxation. Perception (X_3) $t_{count} 6.624 > t_{table} 1.969$ and the significance value is $0.000 < 0.05$, meaning that perception has a significant effect on students' interest in a career in taxation. Financial Rewards (X_4) shows $t_{count} 4.480 > t_{table} 1.969$ and the significance value is $0.000 < 0.05$, so H_0 is rejected and H_a is accepted. This means that financial rewards have a significant effect on students' interest in pursuing a career in taxation. Determination Coefficient (Adjusted R^2): 0.473 This means that 47.3% of the variation in career interest can be explained by the four independent variables.

Discussion

Motivation: The insignificance of motivation contradicts the study of Ritayanti & Masdiantini (2022). This may indicate that even though they are motivated, students still consider other external aspects such as professional recognition, access to information, and job opportunities. Taxation Knowledge affects career interest in taxation, these results support the research of Nurhayati et al. (2023), that a good understanding of tax regulations and systems increases students' confidence in choosing a tax profession. Perception: Positive perceptions regarding career prospects, social contributions, and the relevance of the tax profession to accounting studies have been shown to encourage career interest (Andreana, 2024). Financial Rewards: Incentives in the form of high salaries, bonuses, and social security are strong attractions. These results are in line with Vroom's Expectancy Theory and the findings of Cahyani (2023). These findings suggest the need to increase socialization of tax careers, strengthen tax courses in the curriculum, and collaborate between campuses and tax agencies to provide practical experience.

5. Conclusion & Suggestion

Research on 7th semester accounting students in five universities in Region III Cirebon shows that motivation does not have a significant effect on career interest in taxation. This is due to the weak internal drive of students who are more interested in other fields. Taxation knowledge has a significant positive effect. A good understanding of taxation increases students' interest in this profession. Perception has a significant effect. Students with a positive perception of the tax profession show higher career interest. Financial rewards also have a significant effect. The potential for promising income is the main driver in career decision making.

To increase student motivation, universities are advised to hold seminars and workshops involving tax practitioners. To improve tax knowledge, through internship programs at tax agencies or tax consultant offices. In improving perception, with education about the role of taxes in development and their contribution to society. Introducing potential financial rewards, through open information about salaries, bonuses, and career development opportunities in the field of taxation. Increasing career interest, through direct experience and inspiration from tax professionals, as well as internships to provide a practical understanding of the world of work. For further research, it is recommended to add other variables, expand the research area, and use alternative statistical software such as EViews for more accurate results.

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