

## THE INFLUENCE OF TAXATION KNOWLEDGE, MOTIVATION, PERCEPTION, AND SELF EFFICACY ON ACCOUNTING STUDENTS' INTEREST IN A CAREER AS TAX CONSULTANTS

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### Abstract

*This research aims to investigate if students' interest in pursuing a career as a tax consultant is affected by their understanding of tax laws, level of motivation, perception, and confidence in their abilities. The research involved all accounting students of Mercu Buana Yogyakarta class of 2020 and 2021, consisting of 61 students who had completed the special issue taxation course. Quantitative research using primary data was disseminated online. This research shows that the level of understanding of tax laws has an impact on the inclination of accounting students to choose a profession as tax advisors. Students' interest in becoming tax consultants is not influenced by motivation, perception, and self-efficacy.*

*Keywords: Motivation, Perception, Self Efficacy, Tax knowledge*

### 1. INTRODUCTION

As the quantity of university graduates rises, a corresponding increase occurs in the number of students being prepared to join the job market. Nonetheless, there are currently no job vacancies or prospects. By establishing new jobs, the problem of employment opportunities can be solved. Depending on their background, accounting graduates have more career opportunities after graduation than just accounting. Among the accounting-related careers available to graduates is taxation. A person who handles various tax-related issues is known as a tax accountant.

Accountants in the tax department are responsible for researching economic developments, formulating tax plans based on their knowledge, and implementing those plans while adhering to current regulations. Accountants are needed for almost every job in every business, but tax accountants are especially needed because they are essential for tax calculations in an organisation. Accounting graduates may have the opportunity to become entrepreneurs if they have knowledge in the industry. This can be an alternative career for accounting graduates to overcome the problem of declining employment opportunities. Young accounting graduates can certainly create new jobs by becoming tax consultants. Tax consultants provide tax advice to taxpayers who exercise their rights and comply with their tax duties, in accordance with Minister of Finance Regulation Number 111/PMK.03/2014.

So far, tax consultants have played an important role in tax recipients in Indonesia and provided awareness to taxpayers to exercise their rights and tax obligations in accordance with the prevailing tax laws and regulations (Utomo, 2023) stated that tax employees in the last two years have decreased due to retirements and deaths. The total number of tax workers was 45,910 in 2020. Additionally, the number decreased to 45,652 in 2021 and then further

dropped to 45,315 in 2022. It could be said that only a small number of tax consultants will be affiliated with the Indonesian Tax Consultants Association (IKPI) by 2022.

Indonesia has 5,589 tax consultants. Japan has 78,795 tax consultants. Italy has 116,000 tax consultants. In Japan, there are 78,795 tax advisors, while Italy has 116,000. The number of tax consultants in other countries is significantly lower. Despite this, Indonesia still has a high proportion of tax advisors per total population at 1:48,417. This is despite the fact that the ratios in Italy and Japan are 1:1605 and 1:220, respectively. In terms of tax collection, the number of Indonesian tax accountants and advisors is undoubtedly sub-optimal, which will certainly impact tax administration and collection across Indonesia. The ratio shows how important human resources with basic tax-related competencies or skills are to help the government increase tax revenue and fund the national treasury. A total of 556 Tax Service Offices (Kantor Pelayanan Pajak/KPP) and Taxation, Advisory, and Consultation Service Offices (Kantor Pelayanan Perpajakan, Penasihat, dan Konsultasi/KP2KP) are spread across Indonesia, according to further data from the Ministry of Finance. There are 204 offices that provide tax and advisory services, in addition to 352 tax service offices. There should be a sizeable workforce to support a large number of offices, which will increase the number of positions available for new graduates in the tax industry (Yolla Anjani, 2023).

The aim of this research is to alter students' perceptions of career opportunities within the field of taxation. Accounting graduates can overcome the challenges they usually face due to limited job possibilities after college by pursuing a career as a tax consultant. The trend indicates that pursuing a profession as a tax consultant could be a lucrative choice, particularly in light of the limited number of tax specialists in Indonesia. For accounting graduates, this presents a chance to progress in the field of taxation. In their capacity as tax consultants, they can be of great help in offering tax advice and representation to clients from various institutions and organisations.

Research has uncovered different discoveries regarding the elements that impact accounting students' enthusiasm towards pursuing a profession as a tax advisor (Susanti & Robinson, 2024) stated that labour market considerations and taxation knowledge affect the interest, but this result contradicts the previous findings ((Sri, 2021) and (Rahmawati D. I., 2022)), which states that these two factors have no effect. Other than that, (Ompusunggu, 2024) found that self efficacy has an effect on student interest, but it is not the same thing (Susanti & Robinson, 2024) did not find such a relationship. (Agas, 2023) shows the influence of perception, while (Safitri, 2023) argued otherwise.

Other factors such as financial rewards and work environment also showed different results. (Prasetya & Witono, 2024) stated that financial rewards have an effect, but not so according to (Ristanti, 2022). (Yulianti V. B., 2022) mentioned that the work environment affects student interest, while (Rahmania, 2021) found the opposite result. Professional recognition is also debated, with (Puspitasari & Fajarudin, 2023) mentions an influence, but is not supported by (Prasetya & Witono, 2024).

This research was conducted because there are differences in previous research on labour market considerations, motivation, taxation knowledge, self-efficacy, perceptions, financial rewards, work environment, and professional recognition. In addition, this research follows up on the advice from (Prasetya & Witono, 2024) and (Susanti & Robinson, 2024) in terms of incorporating factors related to perception, motivation, and reassessing self-belief, the focus is on how accounting students are influenced in their desire to pursue a

career as a tax consultant. The main objective of this research is to investigate how familiarity with tax laws, drive, viewpoint, and confidence in oneself impact the interest in entering the field of tax consultation, while considering the initial data provided.

## **2. LITERATURE REVIEW**

### **2.1. Theory of Reasoned Action**

The Theory of Reasoned Action (TRA) was introduced by Fishbein and Ajzen in 1975. This theory explains that subjective norms influence volition, while attitudes are influenced by beliefs based on past actions, while beliefs are based on the perceptions of others and the desire to conform to them. In short, this idea states that a person's behaviour is seen as a good thing and that others will want to perform the same action (Nelafana & Wulan, 2021). Then in 1985 it was further developed by Ajzen into the Theory of Planned Behaviour (TPB).

### **2.2. Theory of Planned Behavior**

According to (Arini & Noviani, 2021). Theory of Planned Behaviour explains that if people have intentions, they will perform certain actions. Theory of Planned Behaviour (TPB) states that the more a person intends to choose a career, the more strongly that desire will be expressed in specific actions (Wardani & Novianti, 2023). In this context, an accounting student needs to act in accordance with his/her career interests, have a great desire to become a tax consultant, have a positive view of the profession, and believe that the job market for tax consultants is very promising. Studying students' intentions and attitudes to become tax consultants will help us determine the extent of their interest in becoming tax consultants.

### **2.3. The Effect of Taxation Knowledge on Accounting Students' Interest in a Career as a Tax Consultant**

The ability to gain knowledge of tax procedures and guidelines through formal and informal education is known as tax knowledge (Naradiasari & Wahyudi, 2022). Tax-related courses are offered in the classroom. Individuals' learning experiences can influence their behaviour and decisions, especially in relation to choosing a career. Theory of Planned Behaviour (TPB) helps in further understanding of taxation. A person's understanding of the topic will increase with their level of taxation knowledge. Those who have a deep understanding of the tax system tend to have a positive attitude towards tax compliance. Students' knowledge of tax has a big impact on their interest in the profession as a tax consultant, the more they know about tax, the more interested they are in this subject. Research results by (Susanti & Robinson, 2024) and (Rahmania, 2021) explains that the fascination of accounting students with becoming tax consultants is shaped by their understanding of tax laws. From this explanation, a hypothesis can be proposed:

**H<sub>1</sub>** : Tax knowledge affects the interest of accounting students in a career as a tax consultant.

#### **2.4. The Effect of Motivation on Accounting Students' Interest in a Career as a Tax Consultant**

The process of encouraging, guiding and sustaining human behaviour towards goal achievement is known as motivation. Improving one's skills and qualities requires a strong internal drive that inspires one to pursue a career in tax consulting. One of the reasons is that respondents enjoy working in the tax consulting industry and are attracted to it because it offers opportunities for them to reach their full potential (Mensy Otelyo Kastanya, 2023). TRA theory argues that intention is influenced by subjective norms and attitudes, and behaviour is influenced by intention. Students who understand tax are usually interested in a career in this field. Research results by (Irawati, 2023) and (Juliana & Janrosi, 2023) stated that the desire of accounting students to pursue a career as a tax consultant is motivated by various factors. Given this premise, we can construct the following hypothesis:

**H<sub>2</sub> :** Motivation affects accounting students' interest in a career as a tax consultant.

#### **2.5. The Effect of Perceptions on Accounting Students' Interest in a Career as a Tax Consultant**

The most important psychological trait that humans possess is perception, which is used to respond to the presence of external elements. The views of accounting students are the same as those of students who work as tax consultants. According to research (Fajarudin A. O., 2023) perception is the term used to describe the act of comprehending or identifying external objects and occurrences using one's senses. According to the Theory of Planned Behaviour (TPB), the way accounting students perceive their work as tax consultants affects their attitude towards their behaviour. This theory is referred to as beliefs which are based on a person's subjective perception of themselves and their environment. Beliefs can strengthen a person's attitude towards a particular behaviour if they find that the behaviour is beneficial to them. Accounting students who understand the job of a tax consultant well and have a positive view of it are likely to choose that career. In other words, the deeper their understanding of working as a tax consultant, the higher their likelihood of choosing that career (Kantohea, 2023). Research results by (Irawati, 2023) and (Kantohea, 2023) stated that influenced by their perceptions, accounting students may find themselves intrigued by the idea of pursuing a career as a tax consultant. This observation leads to the possibility of formulating the following hypothesis:

**H<sub>3</sub> :** Perceptions affect the interest of accounting students in a career as a tax consultant.

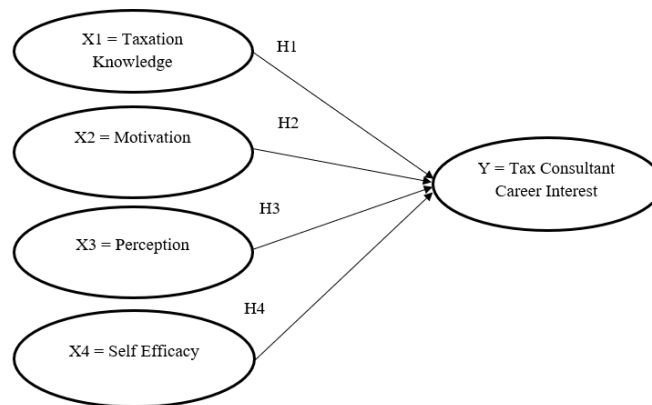
#### **2.6. The Effect of Self Efficacy on Accounting Students' Interest in a Career as a Tax Consultant**

Self-efficacy relies on an individual's evaluation of their own abilities and gifts. It outlines their viewpoint on whether they possess the required abilities to carry out a task and if they have confidence in their decisions leading to the improvement of those abilities (Muchayatin, 2022). In the TPB theory, self-efficacy is very important. A person tends to be more eager to achieve goals when they believe they can understand, manage and perform their obligations well. Self-confidence encourages a person to do something persistently even though they may not be able to do it. The drive to work as a tax consultant is greatly increased by having a strong belief in one's own abilities. Therefore, students' desire to work as tax consultants increases with their level of confidence in their skills.

Research Results (Ompusunggu, 2024) and (Janrosi, 2023) stated that the interest of accounting students in becoming tax consultants is determined by their belief in their abilities. This suggests that the following hypothesis can be developed:

**H<sub>4</sub>** : Self Efficacy affects the interest of accounting students in a career as a tax consultant.

## 2.7. Framework of Thought



**Figure 2. Framework of Thought**

## 3. RESEARCH METHODS

This study is a quantitative research that tests hypotheses. Participants in this study included 156 accounting study programme students from Universitas Mercu Buana Yogyakarta who had completed a special course in taxation. Purposive sampling is the sample technique used. Slovin's formula determines the sample size. The desire of accounting students to pursue a career as a tax consultant is the dependent variable of the study. The three independent variables include Taxation Knowledge (X1), Perception (X2), Motivation (X3), and Self Efficacy (X4).

Primary data in this study involved interviews with student affairs or university faculty administrative managers to obtain information about the research. A questionnaire with a number of questions for respondents to answer forms the methodology used. The questions developed will be determined by the criteria and indicators for each variable. An ordinal scale, often known as a Likert scale, is the type of scale that researchers use in questionnaires.

The Likert scale is used to measure how people or groups feel about social phenomena identified as variables in research. To produce instrument items in the form of statements or questions, variables are divided into indicators. The four response options used in this study are scores 1 to 4 by representing the categories Strongly Disagree (SD), Disagree (D), Agree (A), and Strongly Agree (SA) (Sugiyono, 2018). Data processing used SPSS (Statistical Package for Social Sciences) software version 21.



## 4. RESULTS AND DISCUSSION

### 4.1. Research Overview

Primary data in this study were obtained from respondents' responses to a survey distributed to them via Google Form. This research was conducted from 1 June 2024 to 22 June 2024. The focus of the research is on accounting study programme students in 2020 and 2021 who have completed the special issue taxation course at the Faculty of Economics, Universitas Mercu Buana Yogyakarta. The purposive sampling method, which specifies specific characteristics and certain considerations based on the population and the selected sample, was applied in this study (Ayem & Putra Setiawan, 2024).

From the analysis, it was revealed that 61 students participated in the study, consisting of 19 males representing 31% and 42 females with a percentage of 69%. There were 12 students aged 20 years old, which constituted 20% of the total, while 30 students aged 21 years old accounted for 49%. For 22-year-old respondents, there are 9 students with a percentage of 15%, and the number of 23-year-old respondents is also 9 students with a percentage of 10%. The 24-year-old respondents consisted of 1 student, representing 2%, while the 26-year-old respondents were 2 students with a percentage of 3%. Finally, 30-year-old respondents were 1 student, which also accounted for 2%.

Respondents are grouped into two class categories, namely the class of 2020 and 2021. The class of 2020 has 4 respondents with a percentage of 7% and the class of 2021 has 57 respondents with a percentage of 93%. Respondents are grouped into two class categories, namely regular classes and employees. The regular class has 55 respondents with a percentage of 90% and the employee class has 6 respondents with a percentage of 10%.

### 4.2. Data Analysis and Discussion

#### 4.2.1. Validity Test

Based on the validity test, there are a number of questions from the tax knowledge variable (X1), motivation (X2), Perception (X3), Self Efficacy (X4), and interest in becoming a tax consultant (Y).

**Table 1. Validity test result**

Validity Test Results				
Variable	Questions	Coefficient	Sig	Conclusion
Taxation Knowledge	X1P1	0,765	0,000	Valid
	X1P2	0,768	0,000	Valid
	X1P3	0,754	0,000	Valid
	X1P4	0,761	0,000	Valid
	X1P5	0,811	0,000	Valid
Motivation	X2P1	0,706	0,000	Valid
	X2P2	0,602	0,000	Valid
	X2P3	0,802	0,000	Valid
	X2P4	0,614	0,000	Valid
	X2P5	0,763	0,000	Valid
Perception	X3P1	0,774	0,000	Valid
	X3P2	0,728	0,000	Valid
	X3P3	0,686	0,000	Valid

	X3P4	0,774	0,000	Valid
	X3P5	0,830	0,000	Valid
Self-Efficacy	X4P1	0,810	0,000	Valid
	X4P2	0,734	0,000	Valid
	X4P3	0,848	0,000	Valid
	X4P4	0,630	0,000	Valid
Interest in Becoming a Tax Consultant	P1	0,650	0,000	Valid
	P2	0,809	0,000	Valid
	P3	0,629	0,000	Valid
	P4	0,812	0,000	Valid
	P5	0,714	0,000	Valid

Source: SPSS output. Processed by the author, 2024

The validity test results are displayed in Table 1, showing that the r table value can be used to compare the validity of the questionnaires. The degree of freedom is found by using the  $n-2$  formula, which yields the r table value. Since there are 61 (n) questionnaires in this study, the calculation is  $61-2 = 59$ , and the r table value for degree 59 is 0.2521. Any question item with a corrected total correlation value exceeding 0.2521 indicates that the question has a valid value.

#### 4.2.2. Reliability Test

Reliability testing involves assessing the dependability of a tool or test. The main purpose of reliability testing is to determine how consistently the tool can measure the same variable each time it is used (Candra & Wafa, 2021). In this research, Cronbach's Alpha was employed in determining the questionnaire's dependability. A Cronbach's Alpha value exceeding 0.6 indicates favourable reliability.

**Table 2. Reliability Test Results**

Reliability Test Results		
Variable	Cronbach's Alpha	Conclusion
Taxation Knowledge	0,829	Reliable
Motivation	0,731	Reliable
Perception	0,815	Reliable
Self Efficacy	0,753	Reliable
Interest in Becoming a Tax Consultant	0,772	Reliable

Source: SPSS output. Processed by the author, 2024

The variables used in this study are considered genuine because their Cronbach's Alpha values are greater than 0.6, according to the reliability test results table.

#### 4.2.3. Normality Test

The normality test is a statistical technique used to determine if the sample data is derived from a population with a normally distributed distribution. This procedure employs the Kolmogorov Smirnov test with a significance level of 0.05, and the results are considered normal if the p-value exceeds 0.05 (Candra & Wafa, 2021).

**Table 3. Normality Test Result  
One-Sample Kolmogorov-Smirnov Test**

			Unstandardize d Residual
N			61
Normal Parameters <sup>a,b</sup>	Mean		,0000000
	Std. Deviation		1,93044283
Most Extreme Differences	Absolute		,161
	Positive		,161
	Negative		-,130
Kolmogorov-Smirnov Z			1,259
Asymp. Sig. (2-tailed)			,084
Monte Carlo Sig. (2- tailed)	Sig.		,075 <sup>c</sup>
	99% Confidence	Lower Bound	,068
	Interval	Upper Bound	,082

a. Test distribution is Normal.

b. Calculated from data.

c. Based on 10000 sampled tables with starting seed 2000000.

Source: SPSS output. Processed by the author, 2024

The outcome indicated in table 3 shows a Monte Carlo significance value of 0.075, which is higher than 0.05. This leads to the conclusion that the data follows a normal distribution.

#### 4.2.4. Heteroscedasticity Test

The heteroscedasticity test is a statistical test that determines whether the variance or error deviation of the regression model is inconsistent or different across the range of predictor values (Candra & Wafa, 2021).

**Table 4. Heteroscedacity Test  
Coefficients<sup>a</sup>**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	-1,481	1,744		-,849	,399
1 Taxation Knowledge	-,171	,098	-,269	-1,732	,089
Motivation	,321	,122	,419	2,630	,011
Perception	-,080	,121	-,124	-,662	,511
Self Efficacy	,086	,113	,121	,764	,448

a. Dependent Variable: Abs\_Res

Source: SPSS output. Processed by the author, 2024



Table 4 suggests that tax knowledge shows a level of importance with a value of 0.089, surpassing the threshold of 0.05. Conversely, motivation displays a significance value below 0.05, specifically at 0.011. Meanwhile, the perceived significance value, which is higher than 0.05, is 0.511. Self efficacy also showed a significant value of 0.448, which is higher than 0.05. Thus, taxation knowledge, perception, and self efficacy fulfil the traditional assumption test of heteroscedasticity, while motivation does not fulfil the classical assumption test of heteroscedasticity because its value is less than 0.05.

#### 4.2.5. Autocorrelation Test

The autocorrelation test, a statistical method, is utilised to determine if the residuals within a linear regression model exhibit any interdependence (Candra & Wafa, 2021).

**Table 5. Autocorrelation Test  
Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,539 <sup>a</sup>	,291	,240	1,99820	1,999

a. Predictors: (Constant), Self Efficacy, Motivation, Taxation Knowledge, Perception

b. Dependent Variable: Interest in Becoming a Tax Consultant

Source: SPSS output. Processed by the author, 2024

To interpret whether it passes the autocorrelation test or not, it will compare the dU value in the DW value table and the 4-du value in the table.

dU value in the table = 1.7281

DW value calculated = 1.999

4-du value =  $4 - 1.7281 = 2.2719$

From these results, it shows that  $1.7281 < 1.999 < 2.2719$ . The results indicate that there are no symptoms of autocorrelation. Therefore, the classic assumption test of autocorrelation is successful

#### 4.2.6. Multicollinearity Test

The statistical technique used to ascertain whether two or more predictor variables in a linear regression model have a significant and strong association is called the multicollinearity test. Since multicollinearity can make regression parameters unstable or unreliable, it can jeopardise the validity and accuracy of the model (Candra & Wafa, 2021).

**Table 6. Multicollinearity Test**  
**Coefficients<sup>a</sup>**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	6,040	2,637		2,291	,026		
Taxation Knowledge	,409	,149	,388	2,743	,008	,634	1,576
Motivation	-,054	,184	-,042	-,291	,772	,602	1,661
Perception	,205	,184	,190	1,119	,268	,437	2,286
Self Efficacy	,082	,171	,069	,479	,634	,614	1,630

a. Dependent Variable: Interest in Becoming a Tax Consultant

Source : SPSS Output. Processed by the author, 2024

According to table 6, the tolerance value for self efficacy is 0.614, higher than 0.1; for motivation is 0.602, also higher than 0.1; for perception is 0.437, higher than 0.1; and for tax knowledge is 0.634, higher than 0.1. In addition, the VIF score for self efficacy is 1.630, below 10; motivation is 1.661, also below 10, perception is 2.286, and tax knowledge is 1.576, which is below 10. It can be concluded that there is no indication of multicollinearity because the tolerance value exceeds 0.1 and the VIF value is below 10.

#### 4.2.7. Multiple Linear Regression Test

Multiple linear analysis is used to establish the impact of one variable (X) on another variable (Y).

**Table 2. Multiple Linear Regression Test Result**  
**Coefficients<sup>a</sup>**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	6,040	2,637		2,291	,026
Pengetahuan Perpajakan	,409	,149	,388	2,743	,008
Motivasi	-,054	,184	-,042	-,291	,772
Persepsi	,205	,184	,190	1,119	,268
Self Efficacy	,082	,171	,069	,479	,634

a. Dependent Variable: Interest in Becoming a Tax Consultant

Source : SPSS Output. Processed by the author, 2024

Based on table 7, the multiple linear regression equation is obtained as follows:

$$Y = 6.040 + 0.409X_1 - 0.054X_2 + 0.205X_3 + 0.082X_4 + e$$

From the equation, we can explain that:

- a. It is known that the constant has a value of 6,040. states that accounting students who aspire to work as tax consultants will have a value of 6,040 if tax knowledge (X1), motivation (X2), perceptions (X3), and self efficacy (X4) are all considered to have a value of 0.
- b. The regression coefficient value of tax knowledge is 0.409. This explains why the interest in becoming a tax consultant will increase by 0.409 for each unit increase in tax expertise.
- c. The regression coefficient of motivation is -0.054. Claiming that students' interest in becoming tax consultants falls by -0.054 for every unit decrease in motivation.
- d. The regression coefficient value of perception is 0.205. claims that the interest in becoming a tax consultant will increase by 0.205 if the perception increases by one unit.
- e. Self efficacy has a regression coefficient of 0.082. states that the interest in becoming a tax consultant will increase by 0.082 for each unit increase in self efficacy.

### **4.3. Discussion**

#### **4.3.1. The Effect of Taxation Knowledge on Student Interest in Becoming a Tax Consultant**

The value of 0.008, which is lower than 0.05, and the t value of 2.743, exceeding 2.00324, suggest that having knowledge about taxes influences the interest of accounting students in pursuing a career as tax consultants. This result is in line with research (Susanti & Robinson, 2024) and not in line with research (Rahmawati D. I., 2022).

#### **4.3.2. The Effect of Motivation on Student Interest in Becoming a Tax Consultant**

The reported p-value of 0.772 surpasses the generally accepted threshold of 0.05, while the t-value of -0.291 falls below the critical value of 2.00324. These results suggest that motivation does not impact accounting students' inclination towards pursuing a career as a tax consultant. This result is in line with research (Janrosi, 2023) and not in line with research (Nay, 2021).

#### **4.3.3. The Effect of Perception on Student Interest in Becoming a Tax Consultant**

The interest of accounting students in pursuing a career as tax consultants is not influenced by their perception, as indicated by the t value of 1.119 being below 2.00324 and the significance value of 0.268 being higher than 0.05. This result is in line with research (Agas, 2023) and not in line with research by (Safitri, 2023).

#### **4.3.4. The Effect of Self Efficacy on Student Interest in Becoming a Tax Consultant**

The interest of accounting students in pursuing a career as tax consultants does not show a correlation with self-efficacy, as indicated by the significant values of 0.634 and 0.479, which do not fall within the expected range. This result is in line with research (Ompusunggu, 2024) and not in line with research by (Susanti & Robinson, 2024).

## **5. CONCLUSION**

The findings of the research show that having a good understanding of taxation can impact the level of enthusiasm accounting students have towards pursuing a career as tax consultants. Motivation, perception, and self-efficacy do not affect accounting students' interest in a career as a tax consultant.

In order to gather more thorough findings, upcoming studies may gather information from diverse groups and select samples from universities beyond Mercu Buana Yogyakarta. Additional factors that could impact accounting students' enthusiasm towards becoming tax consultants could also be incorporated in future research.

This study has limitations, namely only covering members of the 2020 and 2021 batches of the accounting study programme at the Faculty of Economics, Universitas Mercu Buana Yogyakarta. The weakness of this research data collection method is that it only uses online surveys, which can cause respondents to give incorrect responses or not understand the questions, which can produce disappointing results.

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