

The Influence of Perceptions and Knowledge About Taxation on Students' Interest in Working in The Field of Taxation (Case Study on Accounting Study Program, Faculty of Economics and Business At Universitas Kristen Indonesia)

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Abstract. This research aims to determine the influence of perceptions and knowledge about taxation on students' interest in working in the field of taxation. This type of research is mixed research. The population of this research is Accounting students at the Indonesian Christian University. The method used in this research is purposive sampling for quantitative and snowball sampling for qualitative with specified criteria, namely students who have taken a specialization in taxation. The theory used in this research is the Theory of Planned Behavior (TPB). This research was processed using SPSS with the multiple linear regression method and in analyzing the data this research used descriptive statistics, data quality testing, classical assumption testing, and also hypothesis testing. The results of this research show that the variables of perception and knowledge about taxation have a positive and significant effect on students' interest in working in the field of taxation.

Keywords: Perception, Knowledge of Taxation and Profession

1. BACKGROUND

With the rapid advancement of technology, the government of the Republic of Indonesia continuously updates the taxation system to make it easier for taxpayers (WP) to fulfill their tax obligations through tax modernization. In order to update the system, the government requires competent, professional, and knowledgeable resources in the field of taxation. However, in reality, currently, experts or human resources in the taxation sector in Indonesia are still limited. In Indonesia, the number of professionals working as tax consultants is much less compared to other countries, even though the prospect of working in the field of taxation in Indonesia is still quite large. Therefore, the younger generation needs to prepare themselves to be able to become excellent and competitive tax professionals. The broad prospect of the tax profession in Indonesia is because one consultant can handle more than 40,000 taxpayers. The number of tax employees in 2022 is 45,315 people so that the ratio with the population is 1:6,085. The number of consultants is also not much, namely 6,526 people so that the ratio to the population is only 1:41,955 (DDTCNews.com, 2023).

The economy in Indonesia is advancing and growing rapidly with many opportunities for students who will have a career in the future (Nugroho and Priskila, 2018). Given the rapid and dynamic evolution of the corporate landscape, a number of employment opportunities are

emerging for the workforce. Skilled and capable personnel to facilitate economic growth, utilizing educational institutions to produce high-quality graduates who are able to compete in the labor market (Hanum et al., 2020). Education is also important so that students are able to prepare their potential to develop and compete in the era of globalization to make themselves qualified (Koa and Mutia, 2021).

The taxation profession is profitable for accounting students and graduates in Indonesia, as there is a demand for this role in the government and private sectors (Yasa, Pradnyani, and Atmadjaya 2019). A person's impression can significantly influence their interest in the job and vocation within the field (Novianingdyah, 2021). Accounting students who aspire to become professionals in taxation must have comprehensive knowledge and understanding of taxation issues (Yasa, 2019) and consider various factors when choosing their profession, including perceptions of financial remuneration, professional rewards, social values, labor market dynamics, personality traits, and personal pride (Safitriawati & Dongoran, 2018).

The basic knowledge of taxation that students have provides an opportunity for them to improve their abilities and build independence. In addition, this knowledge encourages them to further deepen their understanding of applicable tax regulations and other aspects related to professions in the field of taxation, such as becoming tax consultants. The number of students majoring in accounting who are interested in a career in taxation is still not much, this is due to the lack of student knowledge about taxation (Meilani, 2020). Students show less interest in pursuing a career in taxation due to the perception that the field experiences frequent changes every year; therefore, it is necessary to encourage and support to foster greater interest in the profession (Anggraeni et al., 2020). In choosing their career, students need to have career planning to be able to know the steps to take in achieving success.

2. THEORETICAL REVIEW

Theory Of Planned Behavior (TPB)

TPB is an extension of the Theory of Reasoned Action (TRA). The theory of planned behavior (TPB) was proposed by Icek Ajzen (1985) through his article "From intentions to actions". TRA states that a person's intention to engage in a behavior is influenced by two main factors: attitude toward the behavior and subjective norms. TPB includes an additional factor, perceived behavioral control. (Ghozali, 2020).

TPB is a model that predicts an individual's tendency to engage in certain behaviors. According to this theory, decisions are made based on an evaluation of the potential positive and negative consequences that can affect a person's actions. TPB states that individual actions

are shaped by behavioral intentions, which in turn are influenced by attitudes towards behavior, subjective norms, and perceived behavioral control (Pebrina et al., 2021). It can be concluded that this theory considers the action to be taken by a person to be seen as something positive, and believes that other people also want him to take that action.

This study correlates each student's views with their behavioral beliefs. An individual's perspective on a subject can influence their interest and inclination towards an activity, either positively or negatively. Understanding taxation fosters knowledge beliefs and their documentation during college studies. Students' interest in pursuing a career in taxation is influenced by subjective factors, which reflect individual preferences and motivations.

Perception

According to the Big Indonesian Dictionary, perception is defined as a direct response or acceptance of an entity, or as a process by which an individual understands many phenomena through his five senses. According to (Ratnaningsih, 2022), perception is a person's reaction or response to understanding everything around him, including the environment consisting of certain objects, individuals, or symbols, while according to (Anggraeni et al., 2020) perception includes interpretation of objects, organization, acceptance by influencing attitudes or behavior.

Perception is the act of receiving input through the five senses, which begins with attention, which allows individuals to recognize, evaluate, and enjoy observations from internal and external sources (Koa and Mutia, 2021). Perception, as an interpretation of stimuli, can influence individual behavior and attitudes (Wardah et al. 2020). Students' perceptions of the profession in taxation involve managing and interpreting sensory impressions to give meaning to the career (Novianingdyah, 2021).

Knowledge is the result of human cognition of an object, including all human efforts to understand certain entities, which can be realized as tangible items that are perceived through the five senses or inferred through reason. Knowledge can also be related to idealized concepts or related to psychological problems (Koa & Mutia, 2021). Taxes are mandatory contributions to the state mandated by laws and regulations that must be paid by everyone without expecting direct rewards, intended to finance public expenditures related to government functions (Santoso in Dwi Rahmawati et al., 2022).

Interest

Interest is often realized when a person chooses an activity that is considered interesting, although interest can also arise from external factors (Wardah, 2020). When someone has an interest in a particular object or subject, they will find the topic or action

interesting and stimulating, which indicates their involvement with the subject and related behaviors (Meilani, 2020). Students' interest in pursuing a career in taxation can be influenced by many factors. Environmental stimulation, especially from lecturers who are also practitioners, encourages the development of students' career interests. Mafazah (Dwi Rahmawati et al., 2022) argues that interest resides within individuals and is intrinsically linked to their attitudes, characterized by voluntary involvement rather than external coercion, which involves observation, comparison, and evaluation of personal needs or goals with pleasure and enthusiasm.

3. RESEARCH METHODS

This research used a mixed methods research approach. The combination technique is a research approach that combines quantitative and qualitative research methodologies. Researchers use a descriptive approach to explain the state of perception variables and taxation knowledge on students' interest in pursuing a career in taxation. This research uses primary data.

Quantitative Method

The population of this study were 69 students who had taken taxation specialization in the Accounting Study Program at the Faculty of Economics and Business at Universitas Kristen Indonesia. This study uses a saturated sampling technique, which involves sampling the entire population of 69 respondents. The hypotheses in this study are:

H1 : Perception affects students' interest in working in the field of taxation.

H2 : Knowledge of taxation affects students' interest in working in the field of taxation.

H3 : Perception and knowledge of taxation affect students' interest in working in the field of taxation.

Variable Measurement

Table 1 Variable Measurement

Variable	Indicator	Instrument
Perception (X1)	1. Provide opportunities for students 2. Provides convenience when accessing jobs 3. Can increase knowledge in the field of taxation 4. Gain new experience and knowledge	Likert scale
Knowledge of	1. Know and understand the general	Likert scale

Taxation (X2)	provisions of taxation and tax procedures 2. Tax regulation issues 3. Gain new experience and knowledge 4. Know and understand the calculation system in tax	
Student Interest in a Profession in Taxation (Y)	1. Taxation lectures help to have a profession in taxation 2. Assessment 3. Experience and knowledge 4. Opportunity to grow 5. Gain new experience and knowledge	Likert scale

Source: Questionnaire processed, 2024

Quantitative Data Analysis Method

The tests in this study are descriptive statistical analysis, data quality test, classical assumption test, multiple regression analysis and hypothesis testing. Multiple regression analysis was performed using SPSS. The regression model of this study is:

$$Y = a + b_1X_1 + b_2X_2 + b_3X_3 + e$$

Y: career choice in the field of taxation

a: constant

b: variable coefficient

e : error

X1 : perception

X2: knowledge of taxation

Qualitative Method

The data collection approach of this research is interview. The researcher used structured interviews, which involved a series of predetermined questions. During the interview session, the addition of new questions was prohibited, which could potentially hinder the acquisition of information. The researcher chose snowball sampling for data collection. Snowball sampling suggests data sources progressively develop over time. Data sources can come from individuals selected as samples in the early stages of the research. The sample of this study amounted to 15 respondents, namely students of the accounting study program at the Faculty of Economics and Business at Universitas Kristen Indonesia.

Qualitative Data Analysis

Data analysis includes examining and compiling data obtained from interviews systematically by categorizing, describing, synthesizing, organizing into patterns, selecting relevant information to study, and drawing conclusions that can be understood by oneself and others. The approach used is qualitative data analysis using inductive reasoning. Inductive reasoning is a cognitive process that begins with facts or events that are certain and real, from which generalizations with broader application are derived.

4. RESULTS AND DISCUSSION

Normality Test Results

Table 2 Normality Test Results

<i>Asymp. Sig. (2-Tailed)</i>	Description
0,200	Normal

Source: Questionnaire processed, 2024

Table 4.1 shows the results of the Kolmogorov-Smirnov test with a value of 0.089 and a significance level of $0.200 > 0.05$. It is concluded that the data is normally distributed. Therefore, the regression model is considered normally distributed and suitable for use in this study.

Heteroscedasticity Test Results

Table 3 Heteroscedasticity Test Results

Variable	t	SIG-t	Description
Perception	-1 ,619	0 ,110	No heteroscedasticity
Knowledge of Taxation	-0 ,315	0 ,754	There is no heteroscedasticity

Source: Questionnaire processed, 2024

Table 4.2 shows that “the results of the heteroscedasticity test using the Glejser method show the significance value on all variables above > 0.05 . Thus, it is concluded that there is no heteroscedasticity in the regression model.

Multicollinearity Test Results

Table 4 Multicollinearity Test Results

Variable	Tolerance	VIF	Description
Perception	0,405	2,470	There is no multicollinearity

Knowledge of Taxation	0,405	2,470	There is no multicollinearity
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Source: Questionnaire processed, 2024

Table 4.5 shows that the multicollinearity test results show a tolerance value for the perception variable (x1) and knowledge of taxation (X2) of $0.405 > 0.10$. In addition, the VIF value for the perception variable (x1) and knowledge of taxation (X2) is 2.470, which is also smaller than 10.00. It is concluded, there is no multicollinearity that occurs in the independent variables in this regression model, so further research can be carried out.

Multiple Regression Test Results

Table 5 Regression Analysis

Variable	<i>Koefisien Regresi</i>	t	Sig
(Constant)	6,224		
Perception (X1)	0,489	3,842	0,000
Knowledge of taxation (X2)	0,356	2,926	0,005
F Count	49,182		
R Square	0,598		
Significant	0,000		

Source: Questionnaire processed, 2024

Table 4.6 presents the results of multiple regression analysis, it can be seen that the significance level of the regression coefficient of each variable that affects career choice, namely:

1. Variable X1 shows significance to Y with a value of $0.000 < 0.05$.
2. Variable X2 is also significant to Y, with a value of $0.005 < 0.05$.

From table 4.4 the regression equation obtained is: Variabel X1 menunjukkan signifikansi terhadap Y dengan nilai $0,000 < 0,05$.

$$Y = 6,224 + 0,489 X_1 + 0,356 X_2 + e$$

Hypothesis Test Results

Partial Test (t test)

1. Perception has a positive effect on student interest in working in the field of taxation. The results showed that the perception variable (X1) had a significance value of 0.000 and a regression coefficient of 3.842.

2. Knowledge of taxation has a positive effect on student interest in working in the field of taxation. The results showed that the taxation knowledge variable (X2) had a significance value of 0.005 and a regression coefficient of 2.926.

Simultaneous Test (F test)

From the results of multiple regression tests, it shows that the F statistical test value obtained is 49.182 with a significance value of $0.000 < 0.05$. This indicates that the hypothesis is accepted and the model passes the regression test. This indicates that the hypothesis is accepted and the model passes the feasibility test, so this regression model is suitable for use as a basis for analysis.

Test Results of the Coefficient of Determination (R^2)

Table 6 Test Results of the Coefficient of Determination (R^2)

Model	R	R Square	Adjusted R Square	Std. Error of The Estimate
1	0,774	0.598	0,586	2,092

Sumber : Kuesioner diolah, 2024

Table 4.5 presents information about the test results of the coefficient of determination (R^2). The test results show that the coefficient of determination value of 0.586 indicates that the dependent variable is explained by the independent variable as much as 58.6%, while the remaining 41.4% is explained by other variables.

Qualitative Analysis Results

Discussion

1. The Effect of Perception on Student Interest in a Profession in Taxation.

Through questionnaire processing, a value of $t_{count} > t_{table}$ ($3.842 > 0.1968$) with a significant $0.000 < 0.05$ is obtained, which means that the perception variable partially has a significant effect on student interest in a profession in taxation so that the alternative hypothesis is accepted and H_0 is accepted. Quantitative evidence is reinforced by interviews with 15 respondents which show that perceptions influence students' desire to pursue a career in taxation. The data obtained from questionnaires and interviews show that perceptions influence students' interest in pursuing a career in taxation. Consequently, this quantitative data corroborates the qualitative data, as there is no difference between the two types of data.

2. The Effect of Knowledge about Taxation on Student Interest in a Profession in Taxation.

The data obtained through the distributed questionnaires, showing t count exceeds t table ($0.2926 > 0.1968$) with a significance level of $0.05 < 0.05$. Implying the knowledge variable has a partial and significant influence on student interest in pursuing a career in taxation, leads to acceptance of the alternative hypothesis and null hypothesis. The quantitative data is corroborated by interview results from many respondents, stating a fundamental understanding of taxation is essential for employment in the taxation sector. It is concluded that knowledge significantly influences students' desire to pursue a career in taxation.

3. The Effect of Perception and Knowledge of Taxation on Students' Interest in Pursuing a Career in Taxation.

Through the questionnaire that has been distributed, a value of t count $> t$ table is obtained ($49.182 > 0.1968$) with a significant $0.000 < 0.05$, which means that the variables of perception and knowledge of taxation simultaneously have a significant effect on student interest in a profession in taxation so that the alternative hypothesis is accepted and H_0 is accepted. The quantitative data is supported by the results of interviews with several respondents who stated that perception and knowledge affect students' interest in working in the field of taxation.

5. CONCLUSION AND SUGGESTION

Based on the results of direct research conducted by researchers through distributing questionnaires and interviews to obtain quantitative data, as well as using snowball sampling to collect qualitative data from respondents, several conclusions can be drawn that perception and knowledge affect students' interest in a profession in taxation.

Due to time constraints, this study only uses 2 independent variables, namely perception and knowledge of taxation. Future researchers are expected to add other independent variables so that it can be seen what factors affect students' interest in working in the field of taxation and the respondents taken come from various campuses.

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