The Effect of Perceptions, Knowledge of Taxation, and the Tax Volunteer Program on Accounting Students Career Interest in Taxation (Study on Accounting Students Participating in Tax Volunteers at Mataram University in 2024)

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ARTICLEINFO

ABSTRACT

This study examines the impact of perceptions, taxation knowledge, and tax volunteer programs on accounting students' interest in a career in taxation. The research sample consisted of 33 students from Mataram University who had participated in the tax volunteer program. Data analysis using multiple linear regression revealed that perception and taxation knowledge did not significantly influence students' career interest, while the tax volunteer program had a positive and significant effect. Together, the three variables explained 28.1% of the variation in career interest, with the remaining influence coming from other factors. The study highlights the role of hands-on experience through the tax volunteer program in boosting students' interest in a taxation career. Future research is recommended to explore additional factors, such as intrinsic motivation and social support.

INTRODUCTION

Indonesia's economy is supported by tax revenue, non-tax state revenue (PNPB), and grants. However, taxes are the main contributor, especially for developing countries like Indonesia. Taxes are mandatory levies that must be paid by taxpayers to the state. Taxes act as the main source of funds that support the country's development.

Table 1. Tax Revenue Data from 2019 to 2023

Year	Tax revenue	Growth rate (%)	Percentage of total government revenue (%)
2019	IDR 1,546.1 T	1,5%	79%
2020	IDR 1,285.1 T	-17%	78%
2021	IDR 1,547.8 T	20%	77%
2022	IDR 2,034.6 T	31%	77%
2023	IDR 2,155.4 T	4%	78%

Source: (pajak.go.id, 2024)

Tax revenue is used to support development in Indonesia, ranging from infrastructure development, education, health, to other sectors aimed at improving the welfare and prosperity of the community. This is known as the tax budgetair function, where taxes play a role in financing various state expenditures. Therefore, public compliance in paying taxes is highly expected. If tax revenue is reduced due to people who are not compliant in paying their tax obligations, then state revenue will be reduced which will impact on the lack of budget for development purposes. The Directorate General of Taxes (DJP) is responsible for ensuring that taxpayers understand their obligations in terms of taxation. Professional development in the field of taxation is very important so that the tax system in Indonesia runs effectively and tax revenue can be optimized. (Kharisma & Sastradipraja, 2023).

The accountant profession in taxation is considered to have excellent career prospects in the future, with many opportunities in various business sectors. An accountant in taxation is someone who is responsible for managing financial transactions related to taxes in the company. The expansion of the business sector has led to an increase in accounting job opportunities. However, the number of professional accountants in Indonesia remains relatively low compared to other ASEAN nations. (Liany & Raharja, 2020). Universities in Indonesia offer various study programs that can produce the next generation in the field of taxation, one of which is Accounting. Students need to consider the profession that will be pursued in the future and become a qualified workforce. In choosing a profession, there are internal and external factors that influence the decision-making process. (Norizan et al., 2023)

Career choices are shaped by a range of factors, including personal, cultural, social, and environmental influences. These elements, along with their interactions and combined effects, play a significant role in guiding our decisions. (Norizan et al., 2023). Often, students who choose accounting study programs do not continue their careers in the same field after graduation. This is due to changes in career intentions after learning more about the studies being studied.

Not a few students who switch fields due to the inability to deal with pressures and challenges during the learning process. (Khalid & Rauf, 2020)

In reality, many accounting students think that the field of taxation is difficult. This perception or assumption arises because the concept of taxation with norms and regulations that continue to change every year. The calculation of the tax amount to be paid by each taxpayer is relatively complex. Based on research conducted (Andreana, 2024), perception has a significant and positive impact on students' interest in pursuing a career in taxation. Research (Sianturi & Sitanggang, 2021) states the results that both perception and motivation, either individually or together, influence interest in a career in taxation. Consistent with previous research, (Hendrawati, 2022) it was found that the perception of the taxation field has a significant partial effect on the interest in pursuing a career in taxation. Meanwhile, research conducted (Ardiana & Mujiyati, 2023) stated the result that the perception variable does not influence students' decisions to pursue a career in taxation.

Knowledge in the field of taxation can determine how interested and ready students are to face the profession in taxation. From the results of research conducted (Vajarini, 2021), knowledge of taxes has an insignificant effect on career choices in taxation. Research conducted (Artini & Yasa, 2021) it also demonstrates that understanding has a positive and significant impact on students' interest in pursuing a career in taxation. Meanwhile, research from (Andreana, 2024) found that taxation knowledge has no effect on student interest in a career in taxation. Likewise with research (Koa & Mutia, 2021) it states that the tax knowledge of students in the Accounting Study Program at Nusa Cendana University does not influence their choice to pursue a career in taxation.

The government seeks to increase public awareness of the importance of paying taxes and fulfilling tax obligations through tax inclusion. One important way to achieve this is by integrating tax awareness materials into the education system. In this effort, the Directorate General of Taxes (DJP) has implemented various initiatives, such as tax education programs that include activities such as the "Tax Volunteer Program" which is carried out simultaneously in various regions in Indonesia, as well as establishing partnerships with Tax Centers in colleges or universities.

Becoming a tax volunteer is one way for students, especially accounting students who are interested in careers in taxation, to gain hands-on experience with practices and knowledge in the field of taxation. (Siregar et al., 2024). The study also stated the results that students' interest in careers in taxation is strongly influenced by the frequency of the number of tax volunteer hours they participate in. This is because students are directly involved in handling taxation problems. (Artini & Yasa, 2021) A similar study was also conducted, which found that the tax volunteer program has a positive and significant impact on students' interest in pursuing a career in taxation.

Although the variables of perception and taxation knowledge have been widely studied for their influence on students' career interest in taxation, there are still inconsistencies in the results of previous studies. In addition, the tax volunteer program variable has not been widely studied. Thus, the research is

expected to make a new contribution in understanding how perceptions, taxation knowledge and tax volunteer programs affect students' career interest in taxation.

THEORETICAL REVIEW
Theory of Planned Behavior

This theory was proposed by (Ajezen, 1991), and is used to predict a person's interest or intention in performing a behavior (Vajarini, 2021). Humans will behave based on common sense, by taking information while considering the causes and consequences of this behavior (Sesaria et, al 2020).

According to Ajzen and Fishbein in (Erawati & Rosmelisa, 2023)There are two main factors that influence interest, namely:
1. Attitudes (Behavioral Beliefs)
   This attitude is determined by individual beliefs that are judged based on the results of evaluations of the consequences of behavior.
2. Subjective norms (Normative Beliefs)
   A person's behavior is influenced by the views of others who encourage them to take certain actions.

Vocational Personality Theory

According to John Holland, career choice theory suggests that individuals tend to choose careers where they can work alongside people with similar traits. They look for environments that enable them to utilize their skills, demonstrate their abilities, and align with their preferred way of working. (Kharisma & Sastradipraja, 2023). The development process is often thought of as a giant *jigsaw puzzle*, where the main challenge is to put the different pieces together to form the whole picture (Tillmann et al., 2002) (Tillmann et al., 2020).

Perception

According to KBBI, perception is the process by which a person understands various information about the environment through the five senses such as seeing, hearing, smelling, touching, and feeling. Sarwono (2010) in (Koa & Mutia, 2021) it is stated that perception happens when an individual receives a stimulus from the environment, which is detected by the sensory organs and then processed by the brain. In this case, perception includes item translation, collection, information, and understanding which are interrelated and affect behavior or mentality ". (Anggraeni et al., 2020). It is a person's perception of reality that often affects their behavior (Andreana, 2024).
H1: Perception has a significant effect on accounting students' career interest in taxation.

Taxation Knowledge

According to KBBI, knowledge encompasses all information, understanding, or awareness about a particular subject. (Novianingdyah, 2022). The general definition of knowledge is the result of human understanding of something, be it a concrete object through the senses or an ideal object related to psychological problems (Koa & Mutia, 2021). According to Hidayat (2008) in

(Hendrawati, 2022), states that there are 5 indicators to measure tax knowledge, namely:
1. Knowledge of general tax provisions and procedures.
2. Knowledge of tax regulations.
3. Knowledge of the taxation system.
4. Knowledge to calculate tax payable.
5. Knowledge of payment and reporting deadlines and filling out tax returns.
   Students who have knowledge of tax regulations, how to calculate taxes payable, and reporting, will have a career overview in the field of taxation.
H2: Taxation knowledge has a significant effect on accounting students' career interest in taxation.

Tax Volunteer Program

The tax volunteer program is designed to raise awareness about the importance of paying taxes while educating the public. This initiative involves engaging students and the academic community as tax ambassadors to help individuals with the process of paying and reporting taxes in compliance with regulations. The task of *Tax Volunteers* is to provide direct services to taxpayers in the form of assistance in submitting Annual *Tax* Returns through *e-filing* services (Artini & Yasa, 2021).

This activity has a very good impact on tax volunteers and the Regional Office of the Directorate General of Taxes (DGT) because it can help parse the surge in taxpayers who want to report their SPT and for tax volunteers can add experience and train *soft skills* and abilities in the world of taxation, in addition to increasing WPOP and MSME compliance due to the ease, flexibility, friendliness and knowledge possessed by Tax Volunteers (Dwianika et al., 2018).
H3: The tax volunteer program has a significant effect on accounting students' career interest in taxation.

Accounting students' career interest in Taxation

In KBBI, interest is a strong urge towards something, heart desire and psychological involvement with positive effects (Pramiana, 2023). Career interest is an interest or pleasure in a career or job position that arises after a process of observing, comparing, and considering with needs (Hendrawati, 2022). (Hendrawati, 2022). Interest in a career in taxation, including concentration of thoughts, pleasure, willingness or attention to careers in this field (Sianturi & Sitanggang, 2021). According to (Graschitz et al., 2023), awareness of the tax consultant and audit professions is high, their attractiveness is moderate, and the consideration for pursuing these careers is low.
H4: Perceptions, taxation knowledge, and tax volunteer programs significantly influence accounting students' career interest in taxation.
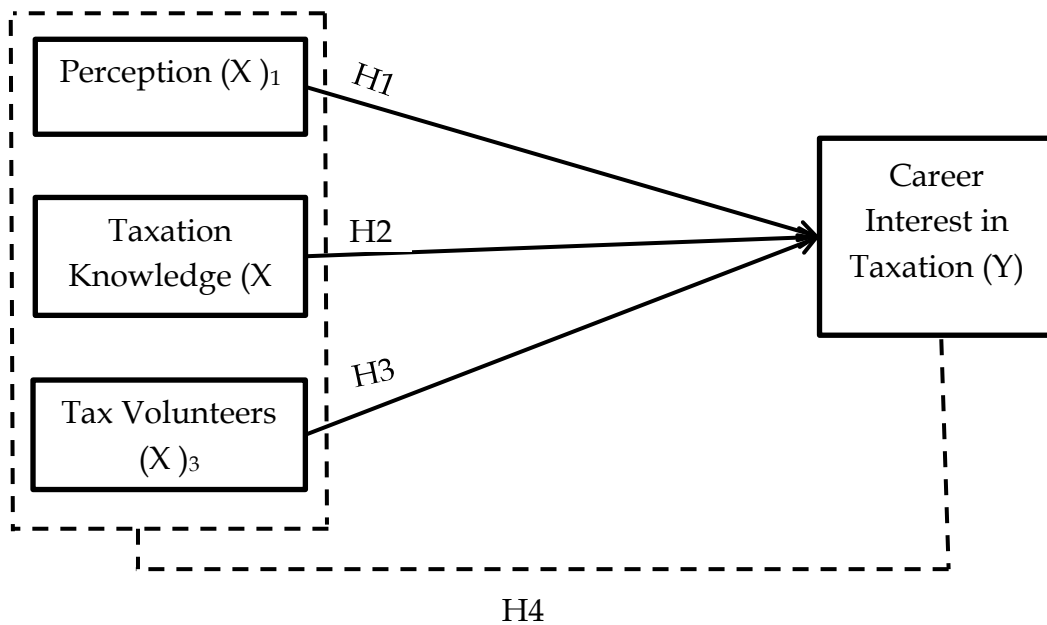
Research Model

Figure 1. Research model

METHODOLOGY

This study employs a descriptive research method, which aims to provide a realistic, accurate, and current depiction of phenomena by describing and illustrating factual relationships between different occurrences. Additionally, the study adopts a quantitative research approach. The population for this research consists of students involved as Tax Volunteers in the Faculty of Economics and Business at the University of Mataram. The sampling technique used purposive sampling technique. The criteria used are:

1. Students currently enrolled in the Accounting program at the Faculty of Economics and Business, Mataram University.
2. Have taken Taxation 1 and Taxation 2 courses
3. Have participated or are currently participating in a tax volunteer program

According to Kerlinger and Lee (2000), a minimum of 30 samples is recommended for quantitative research. In addition, the calculation of the number of respondents was calculated using the Slovin formula:

$$n = \frac{N}{1 + N\,(e)^2}$$

$$= \frac{49}{1 + 49\,(0,2)^2} = 32$$

Description:
n = The sample size or number of respondents
N = The total population size
e = The acceptable margin of error for sampling accuracy (e = 0.1)

So this research uses primary data types with 33 respondents. The data source used is through distributing questionnaires via google form. This study will employ multiple linear regression analysis to determine the impact of the independent variable on the dependent variable.

RESULTS
Descriptive Statistical Test

Table 2. Descriptive Statistical Test Results

	N	Minimum	Maximum	Mean	Std. Deviation
Perception	33	18	25	21.70	1.723
Knowledge	33	12	20	15.70	2.114
Tax Volunteer Program	33	19	25	22.76	2.236
Career Interests	33	19	30	25.15	2.980
Valid N (listwise)	33				

Source: Primary data processed (2024)

Based on the results in the descriptive statistics table, there are 33 valid data samples. The Perception variable (X1) has a minimum value of 18, a maximum of 25, a mean of 21.70, and a standard deviation of 1.723. The mean value is higher than the standard deviation, indicating that the data is well distributed and reflects a relatively good level of perception. However, the range of Perception values is quite wide, from 18 to 25. This indicates that there is considerable variation in the level of perception among respondents. The Knowledge variable (X_2) shows a min value of 12 and max of 20, a mean of 15.70 which may indicate that there is room to improve respondents' knowledge on the topic measured. The std. deviation value is 2.114 which means the mean > std. deviation, meaning the data is well spread.

The Tax Volunteer Program variable (X_3) shows a min value of 19 and max 25, mean 22.76 and std. deviation 2.236. The value of mean > std. deviation, means that the data is well distributed and shows a fairly positive assessment. The range of values is quite small, indicating that most respondents have a relatively similar assessment of this program. While the Career Interest in Taxation (Y) variable shows a min value of 19 and max 30, mean 25.15 and std. deviation 2.980. The value of mean > std. deviation, means that the data is well distributed and shows a fairly high interest in related careers. However, the high standard deviation indicates that this interest varies greatly among respondents.

Reliability Test

Table 3. Reliability Test Results

Cronbach's Alpha	N of Items
.701	4

Source: Primary data processed (2024)

The Cronbach's Alpha value of 0.701 indicates that your research instrument has a fairly good reliability. This means that the items in your

instrument consistently measure the same concept, and the data obtained is reliable for further analysis.

Classical Assumption Test
Normality Test

Table 4. One-Sample Kolmogorov-Smirnov Test Results

			Unstandardized Residual
N			33
Normal Parameters[a,b]	Mean		.0000000
	Std. Deviation		2.52641154
Most Extreme Differences	Absolute		.109
	Positive		.085
	Negative		-.109
Test Statistic			.109
Asymp. Sig. (2-tailed)[c]			.200[d]
Monte Carlo Sig. (2-tailed)[e]	Sig.		.401
	99% Confidence Interval	Lower Bound	.388
		Upper Bound	.413

Source: Primary data processed (2024)

Based on the Kolmogorov-Smirnov test results above, the asymptotic significance value is 0.200 and the Monte Carlo is 0.401. Since these values exceed the significance level of 0.05, there is insufficient empirical evidence to reject the null hypothesis that the data follows a normal distribution. Therefore, it can be concluded that the analyzed data satisfies the normality assumption.

Multicollinearity Test

Table 5. Multicollinearity Test Results

Model		Collinearity Statistics	
		Tolerance	VIF
1	Perception	.836	1.196
	Knowledge	.751	1.332
	Tax Volunteer Program	.712	1.405

Source: Primary data processed (2024)

Based on the multicollinearity test results above, it shows that the VIF value of variable X in this study is <10 and the tolerance value is> 0.1, so it can be said that there is no multicollinearity in variable X in this study so that testing can be continued.

Multiple Linear Regression Analysis

Table 6. Multiple Linear Regression Test Results

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	4.447	6.566		.677	.504
	Perception	.375	.298	.217	1.260	.218
	Knowledge	.043	.256	.030	.166	.869
	Tax Volunteer Program	.523	.249	.392	2.101	.044

Source: Primary data processed (2024)

Based on the results of the multiple linear regression test, the perception variable (X1) has a beta value of 0.217, indicating a positive relationship between perception and career interest as the dependent variable. This implies that for every one-unit increase in perception, career interest will rise by 0.217. The beta value for the knowledge variable (X2) is 0.30, suggesting a positive correlation between knowledge and career interest as the dependent variable. That is, if knowledge increases, career interest as the dependent variable will also increase by 0.30. Then for the tax volunteer program variable (X_3) the beta value is 0.392, this figure indicates that there is a positive relationship between the two variables, namely the tax volunteer program and career interest as the dependent variable.

Hypothesis Testing
Test t (Partial)

Table 7. Multiple Linear Regression Test Results

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	4.447	6.566		.677	.504
	Perception	.375	.298	.217	1.260	.218
	Knowledge	.043	.256	.030	.166	.869
	Tax Volunteer Program	.523	.249	.392	2.101	.044

Source: Primary data processed (2024)

Based on the t-test results, the perception variable has a significance value of 0.218, indicating no significant effect since the p-value is greater than 0.05. Similarly, the knowledge variable has a significance value of 0.869, showing no significant effect because the p-value is also greater than 0.05. However, the tax volunteer program variable has a significance value of 0.044, indicating a significant effect as the p-value is less than 0.05.

Test f (Simultaneous)

Table 8. Simultaneous F Test Results

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	79.994	3	26.665	3.786	.021[b]
Residuals	204.248	29	7.043		
Total	284.242	32			

Source: Primary data processed (2024)

Based on the results of the f test (Simultan) above, the f value is 3.786 and the sig value. 0.021 which means the sig. value <0.05. This implies that the three variable combinations collectively influence the career interests of accounting students in the taxation field.

Determination Coefficient Test

Table 9. Test Results of the Coefficient of Determination (R Square Test)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.530[a]	.281	.207	2.654

Source: Primary data processed (2024)

The R-squared value in the model above is 0.281, indicating that approximately 28.1% of the variation in career interest can be attributed to the combined influence of the Tax Volunteer Program, Perception, and Knowledge variables. The remaining 71.9% is influenced by other factors not included in this model.

DISCUSSION

The Effect of Perception on Accounting Students' Career Interest in Taxation

Based on the results of the t test, the perception variable has a sig value of 0.218 which indicates that there is no significant effect due to the sig value> 0.05.. So H1 is rejected, the perception variable has no effect on accounting students' career interest in taxation. This can occur due to the lack of adequate information about the reality of work in the field of tax collection, both in terms of the types of tasks and challenges faced, as well as the lack of representation of professional figures in this field as role models, together contributing to low student interest in a career in taxation. (Ratnaningsih, 2022). These findings are consistent with the research conducted by (Ardiana & Mujiyati, 2023).

The Effect of Taxation Knowledge on Accounting Students' Career Interests in Taxation

According to the t-test results, the perception variable has a significance value greater than 0.05, with a p-value of 0.869. Therefore, H1 is rejected, indicating that the taxation knowledge variable does not impact accounting students' career interest in taxation. Students' lack of understanding of the general provisions of taxation, the tax system, and tax calculation procedures is a major barrier to choosing a career in taxation. This lack of knowledge creates uncertainty and doubt among students regarding job prospects in this field.

(Andreana, 2024). These results are in line with the results of research conducted by (Koa & Mutia, 2021) & (Andreana, 2024).

The Effect of the Tax Volunteer Program on Accounting Students' Career Interest in Taxation

Based on the t test results, the perception variable has a sig. value <0.05, namely the isg. value of 0.044. So H3 is accepted, the tax volunteer program variable has a positive and significant effect on accounting students' career interest in taxation. Experience as a tax volunteer provides unique added value for individuals, especially in terms of technical mastery of individual tax return reporting. This special competency provides a significant added value for tax volunteers in developing a career in taxation. (Artini & Yasa, 2021). The results of this study are in line with the results of research conducted by (Artini & Yasa, 2021) & (Siregar et al., 2024).

The Influence of Perceptions, Taxation Knowledge, Taxation Volunteer Program on Student Career Interest in the Taxation Sector

Based on the results of the F-test, the significance value is 0.021, which is less than 0.05. Therefore, H4 is accepted, indicating that the three variables together have a positive and significant impact on the dependent variable, which is accounting students' career interest in taxation. The R-squared test results show that these three variables explain 28.1% of the variation in the dependent variable, while the remaining 71.9% is influenced by other variables not included in the analysis.

CONCLUSIONS AND RECOMMENDATIONS

The results of the analysis and hypothesis testing refer to the findings obtained. The independent variables analyzed include perceptions, tax knowledge, and tax volunteer programs. The research findings show that:

1. Perceptions and Knowledge of Taxation Have No Significant Effect. The perception and knowledge of taxation variables individually do not have a significant impact on accounting students' interest in pursuing a career in this field.This indicates that other factors outside of perception and knowledge have a more dominant role in shaping student interest.
2. The Tax Volunteer Program has a Positive and Significant Impact. Involvement in the tax volunteer program significantly influences students' interest in pursuing a career in taxation. Gaining direct experience in tax-related activities through the program enhances students' understanding and boosts their interest in the field.
3. The three variables examined—perception, taxation knowledge, and the tax volunteer program—collectively have a positive and significant impact on students' career interest in taxation. However, the contribution of these variables to student interest is still limited, highlighting the need to explore other factors that may influence student interest.

Research Limitations
1. The sample size is limited, this study used a sample of 33 Mataram University student respondents. A small sample size can limit the generalization of research results to a wider population.
2. Specific location focus, the research was only conducted at one educational institution (Mataram University), so the findings may not reflect the condition of accounting students at other universities.
3. The research variables are limited, the study only includes three independent variables, namely perception, taxation knowledge, and tax volunteer program. Other factors such as intrinsic motivation, social support, or career prospects were not taken into account.
4. Quantitative research design, this study used a quantitative approach with a questionnaire as an instrument. This may not be sufficient to capture an in-depth understanding of students' subjective experiences or motivations.
5. The research time span is short, this research was conducted within a certain period of time, so it cannot capture the dynamics or changes in students' career interests in the long term.

FURTHER STUDY

Further research needs to be conducted to explore more deeply the factors that influence accounting students' interest in a career in taxation. In addition to the variables that have been studied, factors such as intrinsic motivation, social environment, perception of career prospects, and family support need to be considered. Longitudinal research is also important to understand the long-term impact of the tax volunteer program. In addition, inter-institutional comparisons can identify institutional factors that influence interest. Development of predictive models can help design more effective interventions, while analysis of the quality of tax volunteer programs can improve their effectiveness. Thus, a more comprehensive understanding can be gained to design more appropriate strategies to increase students' interest in a career in taxation.

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