

The Influence of Perceptions, Interests, Motivations and Labor Market Considerations on Careers in Taxation on Accounting Students at Buddhi Dharma University)

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ABSTRAK

Study, interests, motivations and labor market considerations affect a career in taxation for Accounting Students at Buddhi Dharma University. The independent variables used in this study were perceptions, interests, motivations and labor market considerations towards a career in taxation, while the dependent variable in this study was a career in taxation. The sample is 117 respondents of Accounting Students at Buddhi Dharma University. The data analysis technique used in this research is multiple linear regression test. The data is processed using SPSS 24. The results of the analysis show that perceptions affect a career in taxation with a t-count value of 2.347 and a significance value of 0.21. Interest has an effect on a career in taxation with a t-count value of 2.869 and a significance value of 0.05. Motivation has an effect on a career in taxation with a t value of 3.205 and a significance value of 0.02. Labor market considerations affect a career in taxation with a t-count value of 2.364 and a significance value of 0.20.

Keywords: Perceptions, Interests, Motivation and Labor Market Considerations for a Career in Taxation.

INTRODUCTION

Education is one of learning which is needed by all humans to provide knowledge as well as culture and expertise. So that it can make humans develop in terms of knowledge and skills. With education so that it can produce skilled human resources in the needs of the business world, which requires good human resources in knowledge and skills, Taxation is one of the state revenues which provides jobs for students to work in the field of taxation . According to (Herijawati & Anggraeni, 2018), many of these businesses, both small and medium-scale, are truly a source of tax that can be used to increase state revenue.

THEORY BASIS

Perception is the process of understanding the information conveyed both in writing and orally, according to (Kotler et al., 2017). Perception is an individual's process of selecting information, organizing, interpreting information inputs to create a meaningful picture. According to him, the perception allows individuals to conclude whether a career in taxation is the right step for accounting students to have a career in the future (Yanti & Hartono, 2019).

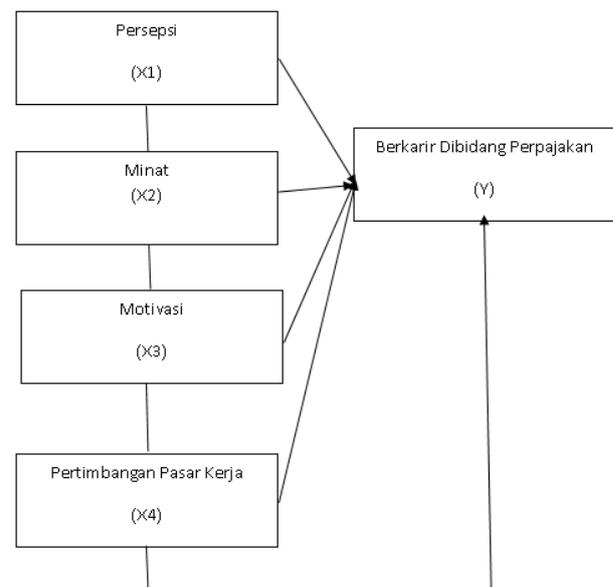
Interest is a person's interest in a certain thing, according to (Dody & et al, 2015). When a person has an interest in a particular topic or activity, in other words he finds the topic or activity interesting and challenging, it can be said that he is interested in that topic or activity. So when an accounting student has an interest in taxation, then after he studies he will have a career in taxation.

Motivation is defined as the reason that is the basis for encouraging someone to be able to do something to achieve certain goals, according to (Widiyanto, 2018). Sources of motivation and job satisfaction that greatly affect organizational performance, therefore it is very important to create a conducive working environment. Therefore, motivation makes a person more enthusiastic at work.

While labor market considerations are someone's opinion about the good or bad of

the workplace, according to (Zaid & Ikhwan, 2015). Labor market considerations are things that a person considers when choosing a job. Thus, it can be concluded that labor market considerations are one of the factors to be considered in choosing a job, whether it is in accordance with one's major, such as when a student majoring in accounting chooses a career in taxation such as tax consultant.

Thinking Framework



Research Hypothesis

H₁: Perception has a significant effect on a career in taxation.

H₂: Interest has a significant effect on a career in taxation.

H₃: Motivation has a significant effect on a career in taxation.

H₄: Labor market considerations have a significant effect on a career in taxation.

RESEARCH METHODOLOGY Research Variables

The dependent variable used in this study is a career in taxation. Career is a process of activities carried out in the work environment, where a person is obliged to carry out his duties or work as well as possible, so as to produce wages for the results of the activities carried out. According to (Ardini & Ambarwanti, 2019) Interest in a career in taxation is an activity or job that is liked or

avored by individuals which is of course related to the contribution made by a taxpayer to a country which will later be able to support an organization to achieve a goal that has been set. previously set. According to (Melatnebar et al., 2020) The scope of the economic sector narrowed to banking and finance is a wet field in terms of tax revenue.

Type of Research

This type of research is qualitative research because it uses data types that describe information through descriptive statistical data types so that it makes data that is expressed in groups and categories rather than numbers.

Population and Sample The

method used in sampling is using *purposive sampling technique*, on the grounds that not all samples have criteria that are in accordance with those determined by the author, therefore taking into account certain criteria that must be met by the samples used in this study. In this study, the researchers took a population sample from Accounting Students at Buddhi Dharma University based on the criteria so that they got 117 student samples, the data was taken from the results of questionnaires.

Data Analysis Methods The data

processing in this study uses the *Software Statistical Package for the Social Science* (SPSS) version 24 which is used to test how much influence the independent variable has on the dependent variable and compares it with the hypothesis that has been determined in the test model.

RESULTS AND DISCUSSION

Normality Test

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		117
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	1.69642807
Most Extreme Differences	Absolute	.063
	Positive	.055
	Negative	-.063
Test Statistic		.063
Asymp. Sig. (2-tailed)		.200 ^{c,d}

Based on the results of the normality test above using the *One Sample Kolmogorov Smirnov Test*, the *test statistic* value is 0.063 and the Asymp value. Sig. (2-tailed) is greater than the required value of 0.05, so it means that the data used in this study is normally distributed.

Multicollinearity Test

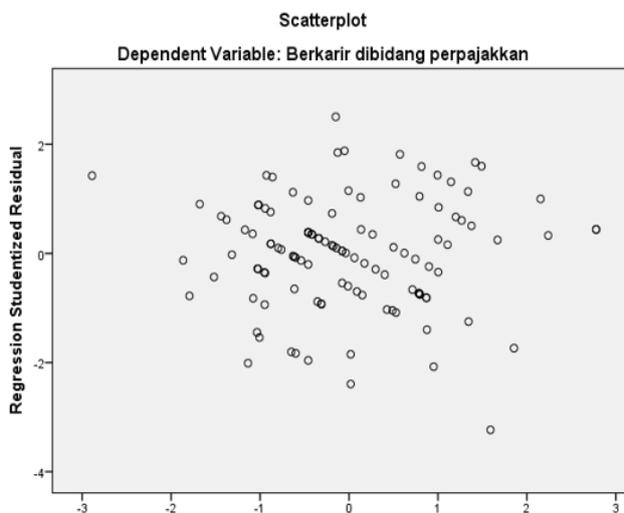
Coefficients^a

Model		Collinearity Statistics	
		Tolerance	VIF
1	Persepsi	.728	1.373
	Minat	.743	1.345
	Motivasi	.669	1.495
	Pertimbangan pasar kerja	.732	1.366

Based on the table above, it is shown that the *tolerance* of all independent variables has no value less than 0.10. Perception got 0.728 results, Interest got 0.743 results, Motivation got 0.669, Labor market considerations got 0.732. While the VIF table shows that there is no variable that exceeds the number 10,

namely the Perception variable with a value of 1.373, Interest gets a value of 1.345, Motivation gets a value of 1.495, Labor market considerations get 1.366. From the test results it can be said that there is no multicollinearity in this study.

Heteroscedasticity Test



In this test describes the point spread, it shows that in this regression model there is no relationship between the independent variable and the residual variable. So there is no heteroscedasticity in this study.

Multiple Linear Regression Analysis Test

The results of the tests carried out are presented in the following table:

		Coefficients ^a				
		Unstandardized Coefficients		Standardized Coefficients		
Model		B	Std. Error	Beta	T	Sig.
1	(Constant)	-.369	2.242		-.164	.870
	Persepsi	.290	.124	.193	2.347	.021
	Minat	.215	.075	.234	2.869	.042
	Motivasi	.316	.099	.276	3.205	.346
	Pertimbangan Pasar Kerja	.223	.094	.194	2.364	.020

Source: results of data processing SPSS version 24.0

Based on statistical tests performed using SPSS version 24 above, the following multiple linear regression equations were obtained:

$$Y = \alpha + \beta_1 \times 1 + \beta_2 \times 2 + \beta_3 \times 3 + \beta_4 \times 4 + \beta_5 \times 5 + \varepsilon$$

Where the results of the regression equation test can be described as follows:

$$Y = -0.369 + 0.290 X_1 + 0.215 X_2 + 0.316 X_3 + 0.223 X_4 + e.$$

From the multiple linear regression equation above, it can be interpreted as follows:

1. Constant (α)
 The coefficient value for the constant is -0.369 which can be interpreted if the independent variables such as perception, interest, motivation and labor market considerations is 0 then the amount of a career in taxation is -0.369.
2. The value of the regression coefficient of perception (X_1) in the test is 0.290, which means that if the independent variable is fixed and perception increases by 1 unit, then a career in taxation will increase by 0.290, while the remaining 0.710 is influenced by other variables not examined in this study. this research.
3. The value of the regression coefficient of Interest (X_2) in the test is 0.215, which means that if the independent variable has a fixed value and interest increases by 1 unit, then a career in taxation will increase by 0.215, while the remaining 0.785 is influenced by other variables not examined in this study. this research.

4. The value of the Motivation regression coefficient (X3) in the test is 0.316, which means that if the independent variable is fixed and Motivation increases by 1 unit, then a Career in Taxation will increase by 0.316, while the remaining 0.684 is influenced by other variables not examined in the study. this.
5. The value of the regression coefficient for Labor Market Considerations (X4) in the test is 0.223, which means that if the independent variable has a fixed value and Labor Market Considerations has increased by 1 unit, then a Career in Taxation will increase by 0.777, while the remaining 0.684 is influenced by other variables. not investigated in this study.

Coefficient of Determination Test (R²)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.668 ^a	.446	.426	.1726

Based on the table above, it can be concluded:

1. Column R for model 1 shows the correlation coefficient, which is 0.668 or 66.8%. This means that the independent variable affects the dependent variable by 66.8%. The Adjusted R Square column for model 1 shows a number of 42.6%, meaning that the Independent variable has no effect on the Dependent variable.

Simultaneous Test (F Statistical Test)

The F test was conducted to determine whether the independent variables used in the research model have a joint influence on the dependent variable. If the significance value > 0.05 then the independent variables simultaneously have no effect on the dependent variable and the significance value < 0.05 then the independent variables simultaneously affect the dependent variable.

ANOVA^a

Model	Sum of Squares	Df	Mean Square	F	Sig.
1 Regression	.176.039	.1	.176.039	47.439	.000 ^b
Residual	.426.747	115			
Total	.602.786	116			

From the table above, the value of Sig 0.000 means sig < 0.05, then the variables Perception, Interest, Motivation and Labor Market Considerations simultaneously affect a Career in the Taxation Sector.

Partial Hypothesis Testing (t-test)

Coefficients^a

Model	Unstandardized Coefficients	Std. Error	Standardized Coefficients	T	Sig.
1 (Constant)	-.369	2.242		-.164	.870
Persepsi	.290	.124	.193	2.347	.021
Minat	.215	.075	.234	2.869	.005
Motivasi	.316	.099	.276	3.205	.002
Pertimbangan Pasar Kerja	.223	.094	.194	2.364	.020

From the table above, it can be concluded that the results of the T-test are as follows:

- 1.) First Hypothesis Testing (H1)

The first hypothesis in this study is Perception has a positive effect on a career in taxation, based on the results of the T test in the table above, the regression coefficient value is 0.290 and the t-count value 2.347 and the significance value for the Perception variable is 0.21, this value indicates that the value of Sig < 0.05. T table shows the number 1.98137, so t count 0.290 > t table and sig 0.021 < 0.05. If the value of t arithmetic > t table and sig < 0.05 then partially the Perception variable has an influence on a Career in the Taxation Sector and it can be concluded that Ha is accepted and Ho is rejected, which means that the Perception variable has a partial influence on a Career in the Taxation Sector.

2.) Testing the Second Hypothesis (H2)

The second hypothesis in this study is Interest has a positive effect on a career in taxation, based on the results of the T test in the table above, the regression coefficient value is 0.215 and the t-count value 2.869 and the significance value for the interest variable is 0.005, this value indicates that the value of Sig <0.05. T table shows the number 1.98137, so t count 0.215 > t table and sig 0.005 < 0.05. If the value of t arithmetic > t table and sig < 0.05 then partially the Perception variable has an influence on a Career in the Taxation Sector and it can be concluded that Ha is accepted and Ho is rejected, which means that the Interest variable has a partial influence on a Career in the Taxation Sector.

3.) Third Hypothesis Testing (H3)

The third hypothesis in this study is motivation has a positive effect on a career in taxation, based on the results of the T test in the table above, the regression coefficient value is 0.316 and the t-count value 3.205 and the significance value for the motivation variable is 0.002, this value indicates that the value of Sig <0.05. T table shows the number 1.98137, so t count 0.316 > t table and sig 0.002 < 0.05. If the value of t count > t table and sig < 0.05 then partially the Perception variable has an influence on a Career in Taxation and it can be concluded that Ha is accepted and Ho is rejected, which means that the Motivation variable has a partial influence on a Career in the Taxation Sector.

4.) Fourth Hypothesis Testing (H4)

The fourth hypothesis in this study is Labor Market Considerations has a positive effect on a career in taxation, based on the results of the T test in the table above, the regression coefficient value is 0.223 and the t-count value 2.364 and the significance value for the Labor Market Consideration

variable is 0.020, this value indicates that the value of Sig <0.05. T table shows the number 1.98137, so t count 0.223 > t table and sig 0.020 < 0.05. If the value of t count > t table and sig < 0.05, then partially the Labor Market Consideration variable has an influence on a career in taxation and in taxation.

Influence Career in Taxation

The results of the research that have been carried out show that perception has an influence on a career in taxation. This can be seen from the significance level produced, namely 0.021 < 0.05 and the direction of the coefficient is 0.290, which means that the results of the study indicate that high or low perceived values affect a career in taxation so that the first hypothesis proposed is accepted.

From the results of the analysis above, this is in line with the research conducted by According to (Anggraeni et al., 2020) Motivation is something that can be said to be important in all human activities, including one of them is a career. be enthusiastic in carrying out activities so as to improve one's performance and abilities in their work.

Interest in a Career in Taxation

The results of the research that have been conducted indicate that interest has an influence on a career in taxation. This can be seen from the significance level produced, which is 0.005 <0.05 and the direction of the coefficient is 0.215, which means that the results of the study indicate that high or low perceived values affect a career in taxation so that the first hypothesis proposed is accepted.

These results are in line with research that has been done by According to (Prasetyo & et al, 2016) If a person has certain interests or desires, then this will indirectly affect what he will do, and affect the efforts to be made to achieve these goals. Thus it can be concluded

that when a student has an interest or desire for a career in taxation, the student will try and try to achieve his goals. If the student is interested then he will have a career in taxation.

Motivation for a Career in Taxation

The results of the research that have been carried out show that interest has an effect on a career in taxation. This can be seen from the significance level produced, which is $0.002 < 0.05$ and the direction of the coefficient is 0.316, which means that the results of the study indicate that high or low perceived values affect a career in taxation so that the first hypothesis proposed is accepted.

Clelland & Hidayanti, 2016) says that motivation is available energy that will be released and developed depending on the strength or encouragement of individual needs and the available situations and opportunities. In addition, McClelland also added that power (*power*), affiliation (*affiliation*), and achievement (*achievement*). Thus it can be concluded that motivation is a source of energy that makes individuals stronger and better in carrying out all activities, thus making all the goals or hopes that he dreams of can be realized or achieved.

Labor Market Considerations for a Career in Taxation

The results of the research that have been conducted indicate that interest has an effect on a career in taxation. This can be seen from the level of significance that is produced, which is $0.002 < 0.05$ and the direction of the coefficient is 0.223, which means that the results of the study indicate that high or low perception values affect a career in taxation so that the first hypothesis proposed is accepted.

results of the analysis above are in line with research conducted by According to (Lukman & Juniati, 2016) Expectations that are

influenced by the availability of careers in the labor market are future considerations of a career that is easily accessible or available which will be pursued and carried out in the future. Thus it can be concluded that labor market considerations are very open to prospective workers, where when a worker has a diligent nature in doing everything, there are lots of access/links to get the job, in that case a prospective worker can compete in the market environment. work.

CONCLUSION

This study aims to determine whether students are interested in a career in taxation in the future when they enter the world of work, influenced by perceptions, interests, motivations, and labor market considerations. This study uses 4 variables, namely perceptions, interests, motivations, and labor market considerations as independent variables, while labor market considerations as the dependent variable. The analysis uses multiple linear regression and uses the *Statistical Package for the Social* (SPSS) program. 24. The sample data used are students from Buddhi Dharma University. Based on the results of the tests and discussions described in the previous chapter, the following conclusions can be drawn:

Based on the results of testing the first hypothesis (H1), it is known that the perception variable is proven to have a significant influence on a career in taxation, this can be seen from the results of the analysis on the value of The significance of the perception variable is 0.021 which is smaller than the level of error tolerance, namely = 0.05 while the regression coefficient value is 0.290 and the t value is 2.347. So it can be concluded that perception has an effect on a career in taxation.

Based on the results of testing the second hypothesis (H2), it is known that the interest variable is proven to have a significant influence on a career in taxation, this can be seen from the results of the analysis on the significance value of the perception variable of

0.005 which is smaller than the error tolerance level, namely = 0.05 while the regression coefficient value is 0.215 and the t value is 2.869. So it can be concluded that interest has an effect on a career in taxation.

Based on the results of testing the third hypothesis (H3), it is known that the motivation variable is proven to have a significant influence on a career in taxation, this can be seen from the results of the analysis on the significance value of the perception variable of 0.002 which is smaller than the error tolerance level, namely = 0.05 while the regression coefficient value is 0.316 and the t value is 3.205. So it can be concluded that motivation has an effect on a career in taxation.

Based on the results of testing the second hypothesis (H4), it is known that the labor market consideration variable is proven to have a significant influence on a career in taxation, this can be seen from the results of the analysis on the significance value of the perception variable of 0.020 which is smaller than the error tolerance level, namely = 0, 05 while the regression coefficient value is 0.223 and the t value is 2.364. So it can be concluded that labor market considerations have an effect on a career in taxation. This can be seen from the Sig value of 0.000 which means $\text{sig} > 0.05$ which means that there is a joint influence on a career in taxation.

RECOMMENDATIONS

The suggestions that researchers can put forward are as follows: The University is expected to be able to maintain a better learning system and improve the quality of learning by providing motivation on taxation courses so that it will attract students' interest in a career in taxation in the future. In this study, the proposal used is only contained in one university, namely the University of Buddhi Dharma and the sample is active accounting students and students semesters 1,3,5,7 at the Faculty of Business, Buddhi Dharma University. For further researchers, it is hoped that they can expand the object of research, namely by distributing proposals to take samples in all universities in Tangerang

City. The variables used can also be added to look for any factors that influence a career in taxation, considering that the taxation profession is in great demand by graduate students and accounting students. Meanwhile, students provide insight or knowledge about a career in taxation, so that students in the future if they have a career in taxation are not completely blind to what work is in taxation, anything about taxation in Indonesia, and adds information about tax knowledge.

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