ANALYSIS OF FACTORS AFFECTING STUDENT INTERESTS CAREER IN THE FIELD TAXATION

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Abstarct
This research aims to examine the analysis of factors that influence students' interest in pursuing a career in taxation with independent variables, namely career perception, tax knowledge, tax brevet, and motivation. A career in the field of taxation is needed by the state and agencies to help increase sources of income in state financing. The population in this study were students majoring in accounting in Batam City, semesters 5 and 7, and who had taken taxation courses. The method used in sampling is technique purposive *sampling*. The sample in this study was 100 people obtained using a formula *slovin*. Data was obtained by distributing questionnaires and using a Likert scale and then processed using SPSS Version 26. The results of this study show that career perceptions and tax brevets together have a significant effect on interest in a career in taxation. Meanwhile, tax knowledge and motivation together do not have a significant effect on interest in a career in taxation. The magnitude of the influence of the independent variable and the dependent variable is 0.662 or 66.2% as shown by R.
Keywords: *Career Perception, Tax Knowledge, Tax Brevet.*

Abstrak
Penelitian ini bertujuan untuk meneliti analisis faktor-faktor yang mempengaruhi minat mahasiwa berkarir dibidang perpajakan dengan variabel independen yaitu persepsi karir, pengetahuan perpajakan, brevet pajak dan motivasi. Karir dibidang perpajakan sangat dibutuhkan oleh negara maupun badan untuk membantu meningkatkan sumber pendapatan dalam pembiayaan negara. Populasi pada penelitian ini adalah mahasiswa jurusan akuntansi Kota Batam semester 5 dan 7 dan sudah mengambil mata kuliah perpajakan. Metode yang digunakan dalam pengambilan sampel dengan teknik *puroposive sampling*. Sampel pada penelitian ini berjumlah 100 orang yang diperoleh dengan mengginakan rumus *slovin*. Data didapatkan dengan menyebarkan kuisioner serta menggunkan skala likert dan kemudian diolah dengan menggunakan SPSS Versi 26. Hasil pada penelitian ini menunjukkan bahwa persepsi karir dan brevet pajak secara bersama-sama berpengaruh signifikan terhadap minat berkarir dibidang perpajakan. Sedangkan pengetahuan perpajakan dan motivasi secara bersama-sama tidak berpengaruh signifikan terhadap minat berkarir dibidang perpajakan. Besarnya pengaruh variabel independen dengan variabel dependen sebesar sebesar 0.662 atau 66,2% dengan ditunjukkan R.
Kata kunci: *Persepsi Karir, Ilmu Pajak, Brevet Pajak.*

INTRODUCTION

Indonesia is a large nation that has the goal of increasing development to support economic mobility. This is done to create a country that provides prosperity to society in general. In achieving this goal, state income will be increasingly increased, one of which is through large tax revenues to increase state foreign exchange. Taxes are contributions paid to the government and are the largest source of cash that is used to implement government programs to improve people's welfare (Suharno & Kristianto, 2020). According to Suharno & Kristiant (2020) In increasing state income from taxes collected, apart from tax compliance carried out by taxpayers, human resources who are skilled in the field of taxation are needed to assist with the task of collecting taxes from the public. Therefore, we need graduate students who are closely related to taxation and one of them is majoring in accounting, so they need to work in the taxation sector. The presence of graduates who have tax skills and are interested in pursuing a career in taxation affects the level of the economy in Indonesia, one of which is by reducing unemployment and providing opportunities for graduates to work in their field of study. Indonesia's economic level is increasingly developing rapidly and advanced, so that there will be more opportunities for students in the future (Yasaet al.,, 2022). Therefore, it requires college graduates who are truly proficient in taxation and have an interest in a career in taxation. In changing times, increasingly sophisticated technology that is easy to use has become an important factor for educational institutions to have and produce graduates who are experts in fields such as taxation and who are competent and adequate to obtain job opportunities (Fadhilah, 2022).

Career Perception

A person's career perception in determining career goals must also be in line with the ability to follow knowledge, especially regarding tax knowledge (Mihartinah & Coryanata, 2019). Tax knowledge can be information that we get that can be used taxpayer's basis for taking actions and decisions to carry out planning related to fulfilling tax rights and obligations. From the results of a survey that I conducted through interviews with several students majoring in accounting in Batam City, the reality is that most students have the perception that a career in taxation is difficult. This assumption arises because there are many processes and requirements for pursuing a career in taxation. For example, if someone wants to have a career in the field of tax consultant, there are conditions to achieve that career, one of which is attending tax consultant education and training (Aji et al., 2022).

Tax Knowledge

In determining one's career, apart from one's career perception, there are certainly other ways that absolutely must be known and studied to hone one's abilities by sharpening knowledge in the field one is pursuing (Suryadi et al., 2021). Therefore, understanding and knowledge of taxation may influence students who want to work in the taxation field. However, this is also the main reason why many accounting students do not have the desire to continue their career in the field of taxation, and this is a great opportunity and opportunity for accounting graduates to enter the field of taxation. In general, students who have completed undergraduate studies can take the opportunity to choose an alternative career as an accountant in a company. For students who choose to become a reliable and trusted accountant, they must first continue their profession as an accountant by obtaining an Accountant degree, then decide to become an accountant (Fadhilah, 2022).

Tax Brevet

To increase interest in a career in taxation, students must also prepare themselves to fulfill the requirements for a career by taking taxation training, one of which is taking tax brevet training (Meilani, 2020). Tax Brevet is a certified tax seminar and training program that is used to broaden students' knowledge of taxation so that they are skilled in the field of taxation. Students who can complete the brevet program well and can master taxes will receive certificates, including a Brevet A certificate (personal taxes), a brevet B certificate (corporate taxes). And a brevet C (international tax) certificate. Tax brevet and training for accounting students can gain 2 knowledge, namely accounting knowledge and taxation knowledge so that students are expected to be able to face global competition. (Yulianti & Sastradipraja, 2023).

Motivation

According to Naradiasari & Wahyudi (2022), every student who chooses a major in college must also have motivation for choosing that major. For example, accounting students choose this major because of their high commitment to choosing a career goal. With great motivation and reading about current career opportunities, the things that are required to become a graduate expert in the field of taxation are increasingly pursued. If there is motivation, the level of expertise and quality must be accompanied by a strong commitment from oneself. Commitment can be material and spiritual which can encourage commitment to prepare oneself to achieve dreams. To generate quality motivation, you need strong abilities and give up time to learn so that it is useful for the future. In general, motivation is divided into 2, namely intrinsic motivation and extrinsic motivation. Intrinsic motivation is an activity that gives rise to self-satisfaction carried out by certain individuals in determining desires and accepting challenges, not because it is influenced by external factors. while extrinsic motivation can be interpreted as an activity carried out due to external factors in decision making such as receiving rewards or challenges (Koa & Mutia, 2021).

Interest in a career in the field of taxation

In the researcher's view, the problem that arises is a person's interest in understanding more about taxation and having a career in taxation. As we generally know, many students, especially those majoring in accounting, do not have a high desire to pursue a career in taxation. In fact, the results show that more accounting graduates do not have much interest in pursuing a career. There are many reasons why interest is not increased and people choose to pursue a career in another field that has nothing to do with taxation (Pramiana et al., 2021).

RESEARCH METHODS

This research uses a type of research using quantitative research data. Data was obtained by distributing questionnaires to students majoring in accounting in Batam City. According to Sugiyono (2019), quantitative research is defined as a basis for the philosophy of positivism, which has the function of conducting research on certain populations or samples, and collecting data using research instruments, analyzing quantitative data, and has the aim of testing predetermined hypotheses (Chandarin, 2017).

RESULTS AND DISCUSSION

Validity test

Information	R count	R table	Results
Career Perception			
X1_1	0.712	1,966	*Valid*
X1_2	0.748	1,966	*Valid*
X1_3	0.688	1,966	*Valid*
X1_4	0.765	1,966	*Valid*
X1_5	0.645	1,966	*Valid*
Tax Knowledge			
X2_1	0.781	1,966	*Valid*
X2_2	0.766	1,966	*Valid*
X2_3	0.609	1,966	*Valid*
X2_4	0.745	1,966	*Valid*
X2_5	0.606	1,966	*Valid*
Tax Brevet			
X3_1	0.831	1,966	*Valid*
X3_2	0.862	1,966	*Valid*
X3_3	0.840	1,966	*Valid*
X3_4	0.828	1,966	*Valid*
X3_5	0.798	1,966	*Valid*
Motivation			
X4_1	0.621	1,966	*Valid*
X4_2	0.697	1,966	*Valid*
X4_3	0.684	1,966	*Valid*
X4_4	0.673	1,966	*Valid*
X4_5	0.688	1,966	*Valid*
Interest in a career in the field of taxation			
Y_1	0.750	1,966	*Valid*
Y_2	0.702	1,966	*Valid*
Y_3	0.818	1,966	*Valid*
Y_4	0.759	1,966	*Valid*
Y_5	0.784	1,966	*Valid*

Source:SPSS V26

The validity test results show that all independent and dependent variables are proven to be valid and significant. This can be seen from the results of r count > r table. The nominal r table for the two-sided test is obtained (Df = n-2 = 100-2 = 98) or 1.966.

Reliability Test Results

Variable	Cronbach's Alpha	N	Information
Career Perception (X1)	0.817	5	Reliable
Tax Knowledge (X2)	0.741	5	Reliable
Tax Brevet (X3)	0.888	5	Reliable
Motivation (X4)	0.700	5	Reliable
Interest in a Career in Taxation (Y)	0.817	5	Reliable

Source :SPSS V26

The data above shows that the results of statistical reliability tests for all independent variables have values that are Cronbach's alpha>0.60 for all statements. So it can be concluded that it is said to be reliable.

Normality test

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residuals
N		100
Normal Parametersa, b	Mean	. 0000000
	Std. Deviation	1.87182274
Most Extreme Differences	Absolute	. 061
	Positive	. 056
	Negative	- . 061
Statistical Tests		. 061
Asymp. Sig. (2-tailed)		. 200CD
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		
d. This is a lower bound of the true significance.		

Source :SPSS V26

The results from the one sample Kolmogorov test table (Asymp.sig.2-tailed) are 0.200 >, and the level significance of 0.05. So this test can be distributed normally.

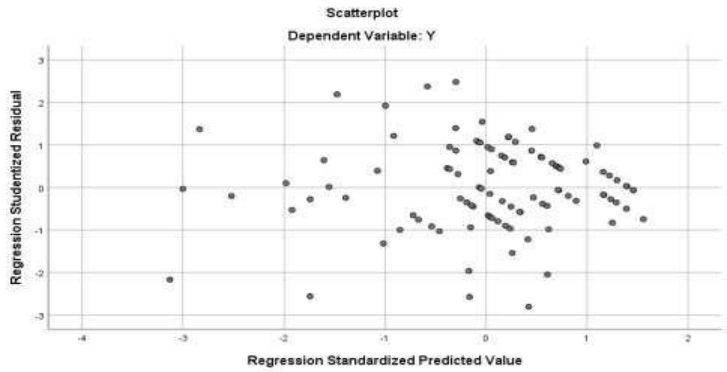
Multicollinearity Test

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	Career Perception	. 364	2,747
	Knowledge Taxation	. 506	1,976
	Tax Brevet	. 352	2,842
	Motivation	. 350	2,855
Dependent: Interest in a career in the field of taxation			

Source : SPSS V26

Based on the table above, the test results above show that all independent variables do not show any symptoms of multicollinearity. The career perception variable has a value tolerance of 0.364 and VIF of 2.747. The tax knowledge variable has a value tolerance of 0.506 and VIF of 1.976. Furthermore, the tax brevet variable has a value tolerance of 0.352 and a VIF value of 2.842, and the motivation variable has a value tolerance of 0.350 and a VIF value of 2.855. This means that these four variables have valuestolerance>0.1 and VIF value < 10, so multicollinearity does not occur.

Heteroscedasticity Test



The results of the Scatterplots in the image above can be seen from the points on the graph*scatterplot* has spread unevenly above and below zero and does not depict a regular pattern. The conclusion is that in this research there were no symptoms of heteroscedasticity.

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	Q	Sig
1	(Constant)	3,243	1,087		2,982	0.004
	X1	0.065	0.070	0.152	0.937	0.351
	X2	0.007	0.063	0.016	0.116	0.908
	X3	- 0.050	0.045	- 0.183	- 1,107	0.271
	X4	- 0.116	0.075	- 0.255	- 1,539	0.127

Source :SPSS V26

The results of the glacier test show that the significant value of all independent variables is > 0.05 so that heteroscedasticity does not occur.

Multiple Linear Regression Test

Coefficientsa						
Model		Unstandardized Coefficients		Standardized Coefficients	Q	Sig.
		B	Std. Error	Beta		
1	(Constant)	1,327	1,803		0.736	0.463
	Career Perception	0.352	0.115	0.295	3,051 0.	003
	Knowledge Taxation	0.126	0.105	0.099	1.2	0.233
	Tax Brevet	0.313	0.075	0.41	4,163	0
	Motivation	0.143	0.125	0.113	1,149	0.253
a. Dependent Variable: Interest in a Career in Taxation						

Source :SPSS V26

Based on the results of the multiple linear analysis test in Table 4.19 above, it is concluded that:
Y = 1.327 + 0.352 (X1) + 0.126 (X2) + 0.313 (X3) + 0.143 (X4) + 1.803.
Which mean :

1. A constant value of 1.327 provides an independent variable value consisting of career perception, tax knowledge, tax brevet and motivation where the constant (dependent) variable is interest in a career in taxation which has a value of 1.327.
2. The coefficient of the career perception variable (X1) has a value of 0.352, meaning that as a person's career perception increases, interest in a career in taxation also increases by 0.352.

3. The coefficient of the tax knowledge variable (X2) has a value of 0.126, meaning that increasing tax knowledge will also increase interest in a career in taxation by 0.126.
4. The coefficient for the tax brevet variable (X3) has a value of 0.313, meaning that the increasing desire to take the tax brevet will also increase interest in a career in taxation by 0.313.
5. The motivation variable coefficient (X4) has a value of 0.143, meaning that increasing a person's motivation will also increase their interest in a career in taxation by 0.143.

Partial Test Results (t)

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1,327	1,803		. 736	. 463
	Career Perception	. 352	. 115	. 295	3,051	. 003
	Tax Knowledge	. 126	. 105	. 099	1,200	. 233
	Tax Brevet	. 313	. 075	. 410	4,163	. 000
	Motivation	. 143	. 125	. 113	1,149	. 253
Dependent: Interest in a Career in Taxation						

Source :SPSS V26

1. It is known that the career perception variable (X1) has a significant value of 0.003 < 0.05 and a calculated t value of 3.051 > t table = 1.98525. So it can be concluded that H0 rejected and Ha accepted, meaning that the career perception variable has a significant effect on interest in a career in taxation.
2. It is known that the tax knowledge variable has a significant value of 0.233 > 0.05 and a calculated t value of 1,200 < t table = 1.98525. So it can be concluded that H0 accepted and Ha rejected means that knowledge of taxation has no significant effect on interest in a career in taxation.
3. It is known that the tax brevet variable has a significant value of 0.000 < 0.05 and a calculated t value of 4.163 > 1.98525. So it can be concluded that Ho rejected and Ha Accepted means that the tax brevet has a significant effect on interest in a career in taxation.
4. It is known that the motivation variable has a significant value of 0.253 > 0.05 and a t-value of 1.149 < 1.98525. So it can be concluded that Ho accepted and Ha rejected, meaning that motivation has no significant effect on interest in a career in taxation.

Simultaneous Test Results (F)

ANOVAa						
Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	723,892	4	180,973	49,565	. 000b
	Residual	346,868	95	3,651		
	Total	1070.760	99			

Dependent Variable: Interest in a Career in Taxation
Predictors: (Constant), Career Perception, Tax Knowledge, Tax Brevet, Motivation
Source :SPSS V26

The results from Table 4.14 above, the f-count value is 49.565 with a significant value of 0.000 <0.05. Then, in determining the degrees of freedom, the value df1=4 (number of variables-1) and df2= 100 – 5 = 95 (number of samples – number of variables). Then the result of ftableof 2.47. From the results of F-count 49.565 > F-table 2.47, it can be concluded that Horejected and Haaccepted, which means that career perception, tax knowledge, tax brevet, and motivation simultaneously have a significant effect on interest in a career in the tax field.

Coefficient of Determination Test Results (R2)

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	. 822a	. 676	. 662	1.91082

a. Predictors: (Constant): Career Perception, Tax Knowledge, Tax Brevet, Motivation
b. Dependent Variable: Interest in a career in taxation
Source:SPSS V26

Based on the determination test table above, the result R is obtained square amounting to 0.662 > 0 and 0.662 < 1. This proves that interest in a career in taxation is influenced by career perception (X1), tax knowledge (X2), tax brevet (X3) and motivation (X4) amounting to 0.662 or 66.2% and the remaining 33.8% was influenced by other external variables not included in this research.

CONCLUSION

After carrying out data processing tests and studies regarding the analysis of factors that influence students' interest in pursuing a career in taxation through the variables of career perception, tax knowledge, tax brevet and motivation, what researchers can conclude is:

1. Career Perception (X1) has a significant effect on Batam City accounting students' interest in pursuing a career in taxation. The high career perception of every Batam City accounting student makes a person have a strong determination to make the field of taxation a career choice in the future.
2. Tax Knowledge (X2) does not have a significant effect on Batam City accounting students' interest in pursuing a career in taxation. It was concluded that knowledge of taxation for a career in taxation for students majoring in accounting in Batam City is still lacking. Knowledge of taxation can increase understanding of the taxation system, taxation procedures and how to calculate taxes which can provide students with an idea of what to do if they have a career in taxation.
3. Tax Brevet (X3) has a significant effect on Batam City accounting students' interest in pursuing a career in taxation. Tax training such as a tax brevet can improve students' tax knowledge, both theory and practice of taxation which students can master if they take a tax brevet.
4. Motivation (X4) does not have a significant effect on Batam City accounting students' interest in pursuing a career in taxation. This research shows that the motivation of students majoring in accounting in Batam City is still lacking in determining the decision to pursue a career in taxation.
5. Career perception (X1) and Tax Brevet (X3) are two independent variables in this research that are able to influence the dependent variable (Y), while the other two independent variables, namely tax knowledge (X2) and motivation (X4) do not

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