

UDC 332

INTEREST AS MODERATING THE INFLUENCE OF TAX PERCEPTIONS ON STUDENTS' DECISIONS TO CHOOSE A CAREER IN TAXATION

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ABSTRACT

This study examines the effect of perception on career decisions in taxation. In addition, this study also tested the ability of interest as a moderating variable. The number of samples analyzed were 83 students majoring in Accounting at Warmadewa University who had taken taxation courses. Determination of the sample in this study using probability sampling with simple random sampling method. The analysis technique used is linear regression and Moderated Regression Analysis (MRA). The results of the analysis show that perception has a positive effect on career decisions in taxation. Interest strengthens perceptions of career decisions in taxation.

KEY WORDS

Perception, interest, career in taxation.

Taxes are one of the largest contributors to Indonesia's state income apart from profits from Badan Usaha Milik Negara (BUMN) and other Non-Tax State Revenue. The Ministry of Finance revealed that in Indonesia tax revenue in the last three years had not reached the set target. In 2018 tax revenue was only 92% of the realization of the tax revenue target of Rp1,4124 trillion. In 2019, tax revenue was only 84.4% of the tax revenue target of Rp. 1,577.86 trillion. And at the end of July 2020, tax revenue was only 56.69% of the tax revenue target of Rp1,254.1 trillion. This data shows that tax revenue in Indonesia in the last three years has not quite met the target or has not been able to exceed the target (Prihatini and Rachmawati, 2018). Tax revenue is still low as reflected in the value of the tax ratio in 2014 of 13.1%, 2015 of 11.6%, 2016 of 10.8%, 2017 of 10.7%, 2018 of 11.5%, 2019 of decreasing to position of 9.76 percent and slumped to 8.33 percent in 2020, and 9.11% in 2021 (www.pajak.go.id). The tax ratio reflects the level of compliance of citizens in paying taxes, also shows the tax policies adopted, as well as how efficient and effective the tax administration is. Thus, the government continues to try to gradually increase the tax ratio through tax reform. The five main pillars of comprehensive tax reform include an organization that has an ideal structure, competent human resources, integrity, professionalism in collecting tax revenues, reliable information technology and reliable databases, simplification of business processes, and regulations that can provide legal certainty (Kementerian Keuangan Republik Indonesia, 2019).

The impact of the government's efforts to increase the tax ratio through tax reform, of course, requires people who have good knowledge, skills and information in the field of taxation. Several professions in the field of taxation, such as being employees of the Directorate General of Taxes, tax consultants and tax specialists. The profession as an employee of the Directorate General of Taxes has a role as a safeguard for state revenues, to work as a tax consultant, of course, one must have predetermined educational qualifications and have a practice license in order to provide tax advice and accept duties as a proxy in carrying out tax obligations on behalf of the taxpayer in the hope of getting compensation. While the profession as a tax specialist must also have qualified competence, as a tax manager who has the responsibility to fulfill company compliance, as a teacher or instructor in transferring knowledge and as an observer or tax analyst in conducting observations and providing assessments (Wardah et.al., 2020).

The theory of planned behavior views that a person's behavior is influenced by a person's intention (behavioral intention) to perform or not to perform a behavior. This is

because the intention to behave is a motivation that will ultimately affect a person's behavior (Ajzen, 1991). For final semester students who will complete their education level, of course they think about and prepare what careers they will carry out after graduation. Students are quite difficult to determine the career that will be undertaken so that it raises some questions that can influence students in determining their career (Priyanti et.al., 2017). Therefore, accounting students must really consider what career they will pursue (Mahayani et.al, 2017). Many realities that occur in the world of work require accounting graduates to consider their careers. An interesting profession to pursue is a profession in the field of taxation, therefore accounting students must really consider the career to be pursued. Determining a person's career choice in the future must have taken into account various things that make him or her interested or not in a career he is living.

In general, this study examines the variables that influence student decisions for a career in taxation. The profession in the field of taxation is quite promising for students and accounting graduates, where the profession is needed for both government and private agencies or institutions. A person's perception of something is something that can affect a person's interest in a career. In this case, the perception of accounting students on the decision to choose a career in taxation. Everyone's different perceptions can indirectly affect their desire to have a career in taxation (Wardah et.al., 2020). Perception is organizing, interpreting the stimulus in the senses and is an integrated response in a person. Previous researchers Mahayani et.al. (2017), Yasa et.al. (2019); and Anggraeni et.al. (2020) reveal the results of research that perception has a positive effect on career choice decisions in the field of taxation. However, it is different from the results of research conducted by Samsuri et.al. (2016) which states that perception does not affect the decision to choose a career in taxation.

The results of previous studies varied, thus providing opportunities for further research, both repetition and development. The difference between this study and previous research lies in the addition of a moderating variable, namely interest in the relationship between perceptions of the influence of perceptions on students' decisions to choose a career in taxation. Holland theory (1997) explains that the individual's interaction with the environment can result in the characteristics of job choice and adjustment to the work environment. The existence of Holland's theory is to understand individual differences in personality, interests and behavior or models that are widely used by individuals according to reality. Therefore, the personality type is characterized by the choice of subjects in school, hobbies, recreational activities and work, and work interests and choices that are reflected in the personality. (Usmawati 2019). It is said that the choice of work is an extension of personality and is an attempt to express oneself in work life (Mahayani et.al., 2017). In the Theory of Planned Behavior (TPB) approach, if students have certain interests or desires, it will indirectly affect the efforts to be made to achieve these goals in a career in taxation (Naradiasari and Wahyudi, 2022). Students' interest in a career in taxation can be triggered by various things. Interest is a rather persistent tendency in the subject to feel interested in a particular field and feel happy to be involved in that field. The interest that a person has will be able to increase the perception that students have so that students can be interested in career work in the taxation field. Company owners can also use the results of this research as consideration and input in optimizing supervision in the management of the company.

Based on the above background, the formulation of the problem in this study is whether perception influences student decisions to choose a career in taxation. Does interest influence the student's decision to choose a career in taxation. Does interest strengthen the influence of perceptions on student decisions to choose a career in taxation. This research was conducted on Warmadewa University, Accounting students who have taken taxation courses.

Perception is a view, both positive and negative which is formed from a person's attitude towards something. According to Theory of Reasoned Action in everyday life, students' perceptions tend to be influenced by the people around them. Usually the family, social environment and lecturers create student perceptions. Based on the information that develops, it will indirectly give students the perception that a career in taxation is the right

choice when they graduate (Mahayani et al., 2017). As a professional candidate in the field of taxation, accounting students must have a good perception and knowledge of taxes. Whether or not students' perceptions of taxation will reflect their decision to choose a profession in the taxation sector. If a student has thoughts or perceptions about a career in taxation, the student will behave in accordance with what is expected. Based on a good perception, it will certainly raise high student interest in a career in taxation. This statement is in line with the results of research conducted by Mahayani, et al (2017). Previous researchers Mahayani et.al. (2017), Yasa et.al. (2019); and Anggraeni et.al. (2020) reveal the results of research that perception has a positive effect on career choice decisions in the field of taxation. The proposed hypothesis:

H₁: Perception has a positive effect on student decisions to choose a career in taxation.

In the Theory of Planned Behavior (TPB) approach, if students have certain interests or desires, it will indirectly affect the efforts to be made to achieve these goals in a career in taxation (Naradiasari and Wahyudi, 2022). Interest is a rather persistent tendency in the subject to feel interested in a particular field and feel happy to be involved in that field. So, it can be said that when a student has an interest or desire for a career in taxation, the student will try to achieve his expectations. Holland theory (1997) explains that the individual's interaction with the environment can result in the characteristics of job choice and adjustment to the work environment. Therefore, the personality type is characterized by the choice of subjects in school, hobbies, recreational activities and work, and work interests and choices that are reflected in the personality (Usmawati, 2019). It is said that the choice of work is an extension of personality and is an attempt to express oneself in work life (Mahayani et.al., 2017). Students' interest in a career in taxation can be triggered by various things. Interest is a rather persistent tendency in the subject to feel interested in a particular field and feel happy to be involved in that field. The interest that a person has will be able to increase the perception that students have so that students can be interested in career work in the taxation field.

H₂: Interest strengthens the effect of perception on student decisions to choose a career in taxation.

The research concept is a logical relationship from the theoretical basis that has been described. The research concept is presented in Figure 1.

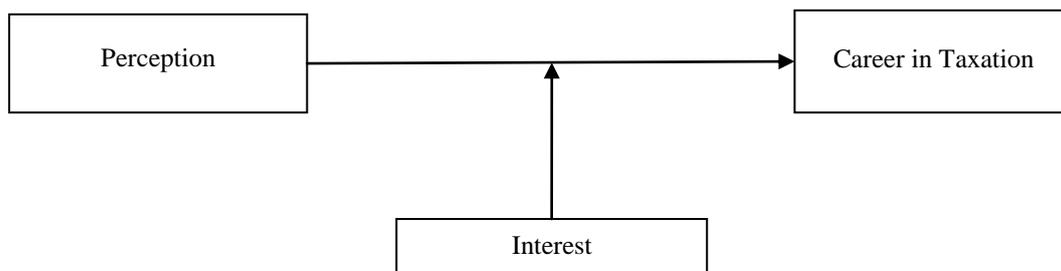


Figure 1 – Research Model (Source: Research Data, 2022)

METHODS OF RESEARCH

The object of the research is a career in taxation. The population is 630 students of the Accounting Department of Warmadewa University who have taken taxation courses. The number of samples in the study using the Slovin formula with the percentage of allowance used is 10%. Determination of the sample in this study using probability sampling, while the sampling method used simple random sampling.

The dependent variable in this study is a career in taxation. A career in taxation is an impulse that arises from within a person to improve his personal abilities in order to achieve a better career than before. A career in taxation has the following indicators (Mahayani et.al., 2017) include: to get a promotion, to help the development of the profession in the field of

taxation, to get a tax consultant title, to get a good assessment from superiors on their performance, and to be able to improve their career in taxation. Career variables in the field of taxation are measured by adopting an instrument developed by Mahayani et.al. (2017) with five items of statements measured by a five-point Likert scale.

The independent variable in this study is perception. Perception is a direct response (acceptance) of something or is the process of someone knowing some things that are experienced by everyone in understanding any information about the environment through the five senses (seeing, hearing, smelling, touching, and feeling) (Mahayani et.al., 2017). Perception has the following indicators: helping a career in taxation, can improve analytical skills, increase interpersonal skills, understanding or understanding, and assessment or evaluation. The perception variable was measured by adopting an instrument developed by Mahayani et.al. (2017) with five items of statements measured by a five-point Likert scale.

The moderating variable in this study is interest. Interest is a rather persistent tendency in the subject to feel interested in a particular field and feel happy to be in that field (Naradiasari and Wahyudi, 2022). Indicators of career interest variables in the field of taxation are able to support the quality in the field of taxation, can increase knowledge in the field of taxation, obtain good recognition in the community, provide benefits to many people, and can work according to educational backgrounds. The variable of interest was measured by adopting the instrument developed by Mahayani et.al. (2017) with five items of statements measured by a five-point Likert scale.

This research uses the method of data analysis of Linear Regression and Moderated Regression Analysis (MRA) with the help of the SPSS for Windows statistical application. The multiple linear regression model in this study is expressed by the following equation:

Equation 1:

$$Y = \alpha + \beta_1.X_1 + \varepsilon \quad (1)$$

Equation 2:

$$Y = \alpha + \beta_1.X_1 + \beta_2.X_2 + \beta_3.X_1X_2 + \varepsilon \quad (2)$$

Where:

Y = career in taxation;

α = constant value;

β_1 = perception regression coefficient;

β_2 = interest regression coefficient;

β_3 = regression coefficient of interaction between perception and interest;

X_1 = perception;

X_2 = interest;

ε = standard error.

RESULTS AND DISCUSSION

The population in this study were students majoring in Accounting at Warmadewa University who had taken taxation courses. The total population in this study was 630 people. Of the 86 questionnaires distributed, 83 were returned and deserved to be analyzed. The number of samples and the rate of return can be seen in Table 1 as follows:

Table 1 – Questionnaire Return Rate

Description	Total
Questionnaire distributed	86
Returning Questionnaire	83
Rate of Return $\frac{\text{Questionnaire returned}}{\text{Distributed Questionnaire}} \times 100\%$	97%

Source: Research Data, 2022.

Classical assumption test includes normality test and heteroscedasticity test. The classical assumption test has met the test, so the model is feasible to use to predict. Table 2 shows the results of multiple linear regression testing with a significance of 5 percent.

Table 2 – Linear Regression Test Results

Description	Beta Value	Significance
(Constant)	4,808	0,067
Perception	0,827	0,000

Source: Research Data, 2022.

The first hypothesis states that Perception has a positive effect on student decisions to choose a career in taxation. Table 2 shows that the relationship between perceptions and career decisions in taxation is positive at 0.827 with a significance value of 0.000 which is smaller than $\alpha = 0.05$, which means that perceptions directly have a positive effect on career decisions in taxation. Based on the results of these studies, the first hypothesis is accepted. This shows that the higher the student's perception, the higher his decision to have a career in taxation.

Perception is a view, both positive and negative which is formed from a person's attitude towards something. According to the Theory of Reasoned Action in everyday life, students' perceptions tend to be influenced by the people around them. Usually the family, social environment and lecturers create student perceptions. Based on developing information, it will indirectly give students the perception that a career in taxation is the right choice when they graduate (Mahayani et.al., 2017). As a professional candidate in the field of taxation, accounting students must have a good perception and knowledge of taxes. Based on the results of respondents' answers to the questionnaire regarding perceptions, the highest average score was 4.88 from the statement "I think that the tax study process will help when I have a career in taxation". This shows that students' perceptions of taxation will reflect their decision to choose a profession in the taxation sector. If a student has thoughts or perceptions about a career in taxation, then the student will behave as expected. Based on a good perception, of course, it will generate high student interest for a career in taxation. This statement is in line with the results of research conducted by Mahayani et.al. (2017). The results of this study support the research of Mahayani et.al. (2017), Yasa et.al. (2019), and Anggraeni et.al. (2020) which states that perception has a positive effect on career choice decisions in the field of taxation.

The second hypothesis was tested using Moderated Regression Analysis (MRA). The test results can be seen in Table 3 as follows.

Table 3 – Moderation Regression Test Results

Model	Beta Value	Significance	Description
(Constant)	112,538	0,035	
Perception	-4,234	0,08	
Interest	-4,897	0,044	
Interaction between Perception and Interest	0,230	0,038	Able to Strengthen

Source: Research Data, 2022.

The second hypothesis states that interest strengthens the effect of perception on career decisions in taxation. Judging from the significance value of the interaction of perceptions and interests of 0.038, which is smaller than $\alpha = 0.05$, it shows that interest is able to moderate the influence of perceptions on career decisions in taxation. The beta value of the interaction of interest and career decisions in taxation which is worth 0.230 indicates that interest strengthens the influence of perceptions on career decisions in taxation, therefore the second hypothesis is accepted.

The relationship between the interest variable and the dependent variable can be seen from the significance value of the tax understanding variable of 0.044, smaller than $\alpha = 0.05$.

And the interaction of the interest variable with the independent variable can be seen from the significance value of the perception variable interaction with the interest variable, which is 0.038, smaller than $\alpha = 0.05$. By paying attention to the direct influence of the moderating variable with the dependent variable, and the interaction between the independent variable and the moderating variable, the interest variable is classified into this type of moderator, which is classified as a quasi-moderator. Quasi-moderator functions as a predictor variable (independent) and at the same time also interacts with other independents.

The results of this study support the Theory of Planned Behavior (TPB) which states that if students have certain interests or desires, it will indirectly affect the efforts to be made to achieve these goals in a career in taxation (Naradiasari and Wahyudi, 2022). So, it can be said that when a student has an interest or desire for a career in taxation, the student will try to achieve his expectations. Interest is a somewhat persistent tendency in a subject to feel interested in a particular field and feel happy to be involved in that field. The interest that someone has will be able to increase the perception that students have so that students can be interested in a career in taxation. Based on respondents' answers to the research questionnaire "Through a career in taxation, I can work according to my educational background" indicates that students have an interest in a career in taxation because they feel that the field is in line with their educational background. This is indicated by the highest average score of 4.98 against the statement.

CONCLUSION

Based on the results and discussion, it can be concluded that First, perception has a positive effect on career decisions in taxation. This shows that the higher the perception, the higher the decision to have a career in taxation. Third, interest is able to strengthen the influence of perception on career decisions in taxation. This shows that the higher the interest that students have, the higher the decision to have a career in taxation when students have the perception of a career in taxation.

Based on the results of this research, it can be stated that the implications of the results of this study are that students' perceptions of understanding tax subjects can improve students' decisions to work in the taxation sector, the interest of students to work in taxation is strongly supported by students' understanding and confidence in their knowledge and educational background. which is owned. Practically, the results of this study are used as input for the university to further improve themselves and increase student confidence so that interest can later increase the student's decision to work in the taxation sector.

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