

The Influence of Knowledge, Motivation and Perception on Career Interest in Taxation (Case Study at Students of Tax Accounting 2019-2021)

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Abstract—This study aims to determine the influence of knowledge, motivation, and perception on student interest in pursuing a career in taxation within the Department of Taxation Accounting, Faculty of Economics and Business at Padjadjaran University. The study involved 70 active students from the Department of Taxation Accounting D4 at Padjadjaran University for the academic years 2019-2021. The data used in this research were primary data, and the sampling method employed was Non-Probability Sampling. Multiple linear regression analysis was used with a significance level of 5%. The first stage involved testing the validity and reliability of each variable's statements. The second stage focused on conducting multiple regression analyses of the variables of knowledge, motivation, and perception on students' interest in pursuing a career in taxation. The results of the model's goodness-of-fit test indicated that all three independent variables, namely Knowledge, Motivation, and Perception, had a simultaneous influence on students' interest in pursuing a career in taxation within the Department of Taxation Accounting, Faculty of Economics and Business at Padjadjaran University. Conducting career planning is an important for students before entering the world of work. To increase a sense of interest in a career in the taxation sector, proper knowledge, motivation and perception are needed. Individual can be influent their intention to do or not to do the desirable chosen their profession interest.

Keywords— Knowledge, Motivation, Perception, and Career Interest in the Field of Taxation.

I. INTRODUCTION

The increase in economic development in Indonesia is driven by progress in various fields, including the education sector. Education is a dynamic form of artistic and human cultural expression and has important significance in development. This concept implies that efforts to improve or enhance educational programs must be continuously carried out in order to adapt to changing needs and challenges in the world of work, developments in science, technology, arts and culture (Rachmawati, 2014). Efforts to maintain the quality and competence of graduates are urgently needed to meet the demand for a qualified and competent workforce. This can be done through educational programs that emphasize technical and moral aspects, as well as through ongoing training and skills development. This will help ensure that graduates of educational institutions have sufficient skills and knowledge to compete and succeed in the world of work.

The Central Bureau of Statistics (2018-2022) income in taxation in Indonesia in 2018-2019 there was an increase

while in 2019-2020 there was a decrease in tax revenue due to the many tax payment relief due to the covid-19 pandemic and in 2020-2022 it continued to increase due to the start of global economic recovery but when compared, the amount of taxes in Indonesia is quite relatively small when compared to other countries. Most other countries require their residents to pay taxes at a higher rate. Therefore, it is not surprising that utilities and facilities in countries that charge higher tax rates are far more advanced than in Indonesia.

In addition to knowledge, students also need motivation. Motivation is a driving factor that motivates a person to take action to achieve certain goals. Driving factors that motivate a person to act in order to achieve the specified goals (Naradiasari & Wahyudi, 2022). According to another opinion, motivation is the will to trigger an urge to take certain actions and behaviors to achieve a goal. Certain drives, actions, and behaviors occur because of the desire to achieve a goal (Elmia, 2022). When someone has a motivation, it can spur an interest to start a career in the tax sector.

According to (Erna, 2022) there is another aspect that is influential in determining interest in a career in taxation besides motivation, namely perception. Perception is a process in which a person's feeling organ receives a stimulus and begins with an observation that allows the individual to understand, interpret and absorb information that comes from himself or from others. Perception experienced by individuals involves steps in compiling, giving meaning, and interpreting information received from their environment. Career planning is a stage carried out by someone to determine career intentions and career plans that suit their potential and interests, taking into account the available opportunities. (Siswanto & Meldona, 2016; Maslow, 1999). The stages or steps to be taken by someone in planning their career are as follows:

The first step in planning a career is to conduct a self-evaluation (Maslow, 1999). Starting a career planning, namely understanding one's own potential, including personality, skills already possessed, advantages and interests, held concepts, as well as personal strangeness and weakness. These evaluations are then linked to corresponding career opportunities. In this process, it is very important for college students in the field of taxation to be able to evaluate each other's potential and relate personal potential to a career in the

field they want. The second step is to set career goals. After connecting evaluations of strength, weakness, potential, and interests, individuals will have an understanding of the direction of existing job opportunities. Thus, individuals can set their career goals. The third step is to prepare a career plan. Career planners can be formed by designing various activities that will help individuals achieve their career goals. The fourth step is implementing a career planner. For the application of the planner, a supportive organizational environment is needed, where top-level leaders must involve all levels of the organization to support their subordinates in developing their careers. (Siswanto & Meldona, 2016). The first stage in career formation for taxation students is choosing a career that must be made after completing college.

Interest for a career in taxation in Indonesia is still very small as evidenced by the number of active taxation staff in Indonesia, namely 45,315 staff (Yanwardhana, 2022), this situation is clearly not in balance with the total taxpayers reaching 49.82 million, as stated by the Minister of Finance of the Republic of Indonesia namely, Sri Mulyani. In addition, according to Bawono Kristiaji in a public lecture on taxation entitled job opportunities in the field of taxation organized by the Tax Center of Sultan Ageng Tittayasa University on Tuesday (11/10/22) stated that the opportunity to work in the field of taxation studies is still very wide open because tax consultants in Indonesia, as of 2020, only 5,589 consultants have been registered. The ratio of tax consultants compared to the total population in Indonesia is 1 in 48,417 (Wildan, 2022). Theory (Holland, 1997) There are several factors that can influence a person's career choice, such as the influence of family, education, environment, suggestions about career opportunities, desired job relatedness, as well as internal factors such as knowledge, abilities, interests, talents, and personality. Therefore, to increase a sense of interest in a career in the taxation sector, proper knowledge, motivation and perception are needed.

II. LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

Theory of Planned Behavior (TPB)

There is a theory that was expanded by (Ajzen, 1991) which was previously Theory of Reasoned Action to become Theory of Planned Behavior (TPB). In this theory it is explained that the relationship between a person's intention to the formation of behavior is influenced by three main factors, namely the existence of Attitudes, Subjective Norms and Perceived Behavior Control. Perceived behavioral control is an individual's belief about the extent to which they have the ability to carry out an action. If someone feels able to take action easily, then their intention to do it is higher (Robbins, 1995)

Subjective norms are individual views about the extent to which important people in their lives (such as family, friends, or mentors) support or oppose certain actions (Robbins, 1995). The views and expectations of the people around the individual can influence their intention to do or not to do the desire that behavior. Attitude is a view that reflects an individual's evaluation of the action, whether positive or negative. If someone has a positive attitude towards an action,

then they are more likely to have the intention to do it (Robbins, 1995).

Tax Knowledge

According to KBBI, knowledge refers to everything that is known or the intelligence that someone has about something. In the context of tax knowledge, this is used by the taxpayer as information regarding taxation in covering various actions, including calculating taxes, calculating taxes, paying taxes, and reporting the amount of tax that must be deposited by each individual.

Theory of Planned Behavior (TPB), perceived behavioral control in knowledge reflects individual beliefs about the extent to which they have the ability (perceived behavioral control) to perform or not perform certain actions based on information held about career choices or other behavioral situations (Robbins, 1995). Belief in this behavior becomes one of the important factors in shaping the intention to behave and can influence the implementation of these actions, such as if the higher the level of education a student has, the more knowledge they will acquire (Maslow, 1999). The knowledge referred to here is an understanding of the tax regulations and systems that apply in a country. Knowledge of taxation covers various aspects, such as types of taxes, tax calculation methods, tax regulations, and the rights and obligations of taxpayers.

According to (Notoatmodjo, 2010) knowledge can be interpreted as the result of a human sensing process of a particular object, which occurs through the five human senses, including the sense of sight, the sense of hearing, the sense of smell, the sense of taste, and the sense of touch. Even so, most of the knowledge possessed by a human being is obtained through the use of the eyes and ears. Supriyati (2012) argues that knowledge of taxation includes an understanding of the concepts and general provisions in the field of taxes, various types of taxes that apply in Indonesia, including tax subjects, tax rates, calculations, and recording of taxes that need to be paid, as well as the filling process and tax reporting system. Knowledge in taxation is not only based on conceptual understanding based on tax laws and decisions of the Minister of Finance.

According to Zola (2007) the Directorate General of Taxes has initiated modernization efforts by simplifying business processes through the use of information and communication technology. The purpose of this is to increase efficiency and prioritize customer satisfaction. One example of its implementation is through the use of electronic systems (esystems), such as e-registration, e-filing, espt, and epayment. With this system, taxpayers do not need to be bothered to come to the tax office because they can complete tax matters through an internet-based process. Then (Mahayani et al, 2017) Understanding taxes means having an in-depth understanding of the taxation system, including the regulations, procedures and mechanisms that apply to taxes. By understanding taxes comprehensively, one will also understand how financial decisions can be influenced by aspects of taxation. Knowledge of taxation is the knowledge referred to includes an understanding of the taxation system

and tax calculation methods using modernization or manual methods and being able to manage finances well for decision making. Thus, this helps students have a clear understanding of the various tasks and responsibilities that will be faced when working in the field of taxation.

Motivation

Motivation is a component of subjective norms that influence one's behavior (Maslow, 1999; Robbins, 1995). In the Theory of Planned Behavior (TPB), this can be reflected when students take taxation lectures taught by a lecturer, they tend to be motivated by the knowledge gained from the course. Students who have a good understanding of taxation will have a high interest in having a career in that field. In addition, positive social motivation from other people also influences students' interest in pursuing a career in taxation. The term motivation comes from the Latin word *movere*, which means "to move". According to (Mitchell, 1997) "motivation represents psychological processes, which cause the emergence, direction and persistence of voluntary activities directed towards certain goals". Another opinion, motivation means a condition that exists within oneself to encourage individual desires in carrying out certain activities with the aim of achieving the desired goals (Suprihanto, 2001).

According to (Vroom, 2015) this theory states that motivation can be explained through the theory of expectations. In this theory, motivation is the result of a person's desire to achieve a certain result, with the belief that the action taken will lead to the desired result. So, when someone really wants something and sees an opportunity to get it, the individual will try to achieve it. In a practical context, the theory states that an employee will tend to work better if they believe that their efforts will result in better performance. A good performance can trigger wages/rewards from an organization including salary increases, bonuses, and promotions. These various wages/rewards will fulfill personal employee goals.

Then Makmum (2003) motivation is a drive or need in encouraging someone to take action in achieving a predetermined goal. Motivation creates complex conditions and prepares individuals to move towards their goals, consciously or unconsciously. George & Terry (1986) suggested that motivation is an internal drive within a person that encourages a particular action or behavior. Meanwhile, according to (Koa & Mutia, 2021) motivation is a process in which individuals receive stimulation from both the external and internal environment according to the existing situation, and then strive to achieve a set goal. In other words, motivation includes encouragement that triggers individuals to take action to achieve a goal.

Then, (Alumuddin, 2012) argues that motivation in terms of a career is the highest level of motivation that a person has and becomes the basis for actions related to his career. As someone has motivation in personal actualization in terms of career, they will use all their potentials in completing their tasks. This motivation is not solely about material pursuits, but

rather about the inner satisfaction that is obtained from the achievements that have been achieved.

According to (Sadirman, 2012) explains that motivation comes from the word "motive", referring to the effort that will later encourage someone to do something. A motive can be considered as an internal force that drives individuals to carry out various activities in order to achieve goals. Thus, motivation can be interpreted as a force for active driving, which arises when there is a need to achieve a goal as an urgent matter.

According to (Winardi, 2004) motivation is closely related to behavior and is influenced by various factors, including individual needs. There are three main needs that affect a person's motivation, namely the need for existence, the need for social relations, and the need for growth. Someone who has high motivation at work will try to meet their needs, which in turn will result in maximum performance. Once their needs are met, motivation will increase, pushing individuals to achieve higher goals.

In Ikbal's research (2011) motivation has several career factors in the tax sector, namely:

- a. Have a desire to work in the field of taxation due to compatibility with an educational background in the accounting department.
- b. Develop the ability to apply knowledge in the field of taxation in solving real everyday problems.
- c. Gain high ability in achieving achievements when having a career in the field of taxation.
- d. Want a job that generates extra income, such as a high salary, in addition to the base salary.
- e. Obtain an understanding of the roles and responsibilities that are carried when interacting with the public in the context of taxation.

Perception

Perception is a view or judgment that is formed from an individual's attitude towards something, whether positive or negative. According to the Theory of Planned Behavior, in everyday life, a college student's perception tends to be influenced by the people around him (Ajzen 1991). Lecturers, social environment, and family often play a role in shaping student perceptions. If a college student has a positive view/perception of a career in the field of taxation, then the college student's behavior will be in accordance with these expectations. With a positive perception, students' interest in a career in taxation will increase.

Perception is a cognitive process experienced by each individual in understanding information about their environment through various senses such as sight, hearing, appreciation, feeling, and smell. It is important to understand that the key to understanding perception lies in recognizing that perception is a unique interpretation of a situation, not simply a correct account of the event. As stated by (Kerch & Ballachey, 1962), an individual's cognitive map is not a photographic representation of physical reality, but rather an imperfect personal construction of an object, which is selected based on its primary importance and understood subjectively. According to Trisnawati (2012), perception is an individual's response in understanding things around them, including people, objects, or even certain symbols. The purpose of

perception is to give meaning to things such as sensory experience obtained from the environment. Individual perceptions and judgments about something are strongly influenced by the assumptions or stimuli that we apply to it. Each individual gets a clue that influences his perception of people, objects, and of course symbols. Therefore, each individual's perception of something is not always the same and of course it can also be different.

According to (Sarwono, 2010) Perception occurs when a person receives stimuli from the external environment that are received by the human senses, then processed in the brain. This thought process leads to an understanding which is then referred to as perception. Before perception occurs, it is necessary to receive stimulation through organs in the body that function as aids in understanding the surrounding environment. These aids are known as the senses. The senses that are commonly known are the eyes, nose, tongue, ears and skin.

According to (Atkinson, 1991) there are two primacy function systems in perception, namely: Identifying the position of an object (localization), Identifying the type of object (recognition). Furthermore, humans obtain data about their environment through similar stages. Therefore, to understand perception, it is important that there are stages where information is obtained through the individual's memory or senses in an active state. (Sudrajat & Subana, 2007) analyzed the stages of perception as follows: Stimulus Reception, Stimulus Selection, Stimulus Organizing, Interpretation, and Reaction. Walgito (2004) Perception is a process that is preceded and also provides an explanation that perception as a process is preceded by a sensing process, which is a process of receiving a stimulus by an individual through the senses or also called a sensory process. The process does not just stop, but the stimulus is continued and the next process is the process of perception. In the perceptual process explained by Bimo Walgito, there is a process that initiates perception, namely sensing. From what has been stated above it is clear that perception is not a one-time process, but through a process of combining, interpreting and finally giving an assessment.

Interest

Interest is a motivational factor that influences a person's behavior, influencing the extent to which they try and how seriously they plan to carry out a behavior (Ajzen 1991). In the Theory of Planned Behavior (TPB) approach, if a student has a particular interest or interest, this will indirectly affect the level of effort that will be made in achieving their career goals in the field of taxation. Thus, when a college student has an interest or interest in pursuing a career in the field of taxation, they will tend to try to achieve this expectation through the efforts they make. Interest can be explained as a strong motivation for someone to pursue their goals and aspirations. It is important to note that a person's interest is not formed suddenly, but through various processes experienced by that person. That is, a person's interest is not only influenced by various internal factors, but also influenced by

various external factors, including the surrounding environment (Robbins, 1995; Maslow, 1999).

According to (Crow, 1998) there are several factors that play a role in shaping a person's interests, including: 1. The Innerurge Factor. Stimuli that come from within a person or offers that are in line with individual wants or needs have the potential to generate interest. For example, individuals tend to be interested in learning if they have a curiosity about a science. 2. The Factors of Social Motive. Individual interest in certain objects or things is not only influenced by internal factors in the individual, but also influenced by social motives. For example, an individual may have an interest in high achievement because he wants to achieve high social status. 3. Emotional Factor. A person's feelings and emotional conditions have an impact on certain objects, such as a person's success in an activity that can trigger a feeling of pleasure that increases a sense of enthusiasm or strength of interest in that activity. But on the contrary, the failure experienced by someone can affect the development of an individual's interest or interest.

Meanwhile, according to (Pintrich & Schunk, 1996) understanding of interest is an important aspect in understanding a person and directing him to activities in the future. In general, there are three definitions of interest, namely: Personal Interest, Situation Interest, Interest in psychological characteristics. Then according to (Suryabrata, 1998) an interest is a tendency that exists in a person's personality to get an interest in an object. The emergence of interest in objects is marked by feelings of interest or pleasure, and involves several elements of interest, including: Attention, Will, and Need. According to (Trisnawati, 2012) there are several aspects that influence the emergence of career interest in taxation including: 1. Opportunities for Career, 2. Increased experience and knowledge about taxation, 3. High salary, 4. Adequate facilities and 5. There is a desire for a career in taxation.

Career in the Field of Taxation

Career is a collection of all jobs that will be carried out by individuals during their term of office which provide continuity, regularity, and important values in their lives (Siswanto & Meldona, 2016). Conducting career planning is an important part for students before entering the world of work. Job planning consists of two words, namely planning & career. Planning can be explained as a journey to formulate plans or activities to choose a career plan and career path that is in accordance with individual potential and interests, while considering the opportunities that exist to achieve them.

The role of planning in a career is influenced by several factors that cause changes in individual career planning, including: a. Stages in Career Life (Life Stages). Where individuals experience continuous change and see differences in their careers at various stages in their life, as described in the concept of career journey stages. b. Basic in Career (Career Anchors). Each individual has a diversity of dreams, life experiences, and backgrounds. There are five basic variants in career motives that provide direction for the path decided in career development, which are known as career

anchors, namely: 1. Leadership and Management. 2. Functional and Technical Skills. 3. Security and Stability. 4. Relativity and Innovation and 5. Autonomy and Freedom.

Previous Research

Research conducted by Dyashandi (2015) examined the influence/impact of perceptions and motivation on student interest in a career in taxation in the taxation study program. The results of this study indicate that simultaneously, the variables of perception and motivation have an influence on students' interest in a career in the field of taxation in the taxation study program. In addition, from an individual perspective, the perception variable also influences students' interest in a career in taxation in the taxation study program. Likewise, the motivational variable also influences student interest in a career in taxation in the tax study program (Sesari, et al, 2020).

Rachmawati (2014), conducted a study entitled "The influence of perceptions and motivation on career interests of students in the field of taxation majoring in accounting at the Faculty of Economics at Jakarta State University". The object of research in this experiment were taxation college students majoring in accounting at the Faculty of Economics at Jakarta State University using quantitative methods. The results of research with perception and motivation variables have a positive effect on career interest in the field of taxation.

Research by Naradiasari and Wahyudi (2022), with the title "The Influence of Perception, Motivation, Interest, and Knowledge of Taxation on Student Decisions to Choose a Career in the Field of Taxation". This research was conducted because of the phenomenon that occurred. This research involved students who took the "Accounting and Management Study Program at Stikubank University Semarang and Dian Nuswantoro University Semarang". The approach used for data collection is through questionnaires. The findings from this study indicate that perception, motivation, interest, and knowledge have a positive influence on student decisions in choosing a career in taxation.

Rahmawan, Zirman and Al Azhar (2021), conducted a study entitled "The Influence of Economic Motivation, Career Motivation, Tax Knowledge and Job Market Considerations on the Interests of Accounting Student Careers in the Tax Field". This research focuses on students majoring in accounting at Riau University, Andalas University, Padjadjaran University, and Gadjah Mada University. The sampling technique used in this study was purposive sampling, using quantitative research methods. The results of this study indicate that economic motivation, career motivation, and knowledge of taxation have a positive influence on interest in a career in taxation. However, labor market considerations do not have a significant effect on interest in a career in the field of taxation because accounting students are still hesitant about labor market considerations in the field of taxation, such as avoiding the risk of termination of employment and a comfortable and pleasant work environment.

Trisnawati's research (2012), with the title "The Influence of Perceptions and Motivation on the Interests of Students in the Department of Accounting, Faculty of Economics and

Business, Brawijaya University in a Career in the Field of Taxation". This research was conducted in 2012 with research subjects being students from Brawijaya University. The technique used in data collection is to conduct a questionnaire with primary data. The results obtained by perception and motivation have a significant correlation with the interest of "students of the Accounting Department, FEB (Faculty of Economics and Business), Brawijaya University in a career in the field of taxation.

Hypotheses are predictions put forward regarding the answers to the research question statements that have been formulated. This hypothesis is temporary because the answers proposed are only in accordance with the existing theory (Sugiyono, 2016). Therefore, the hypothesis needs to be tested for its validity using the data that has been collected. The following are the hypotheses that will be tested in this study:

H1. There is a positive influence of tax knowledge on student interest in a career in taxation

H2. There is a positive influence on student motivation on a career interest in taxation

H3. There is a positive influence of student perceptions on interest in a career in taxation

H4. There is a positive influence on students' knowledge, motivation, and perceptions on interest in a career in the field of taxation

III. METHODOLOGY

This study emphasizes the effect of knowledge, motivation, perceptions and interest on career interest in taxation among students of the tax accounting study program at Padjadjaran University, specifically for 2019-2021 class students as a population of 232 students. The data collection used is a survey method. The survey method is research that involves taking a sample from a population, and using a questionnaire as a tool to collect the necessary data.

This research questionnaire contains the influence of knowledge, motivation, and perceptions on interest in a career in the field of taxation. The questionnaire instrument given to respondents consisted of questions that were scored using a five-Lickers Scale. The data collected and ready to be processed by 70 students from various batches.

1. *Interest (Y). for the measurement of variable, we description below.*

According to (Trisnawati, 2012) there are several aspects that influence the emergence of interest in a career in the field of taxation, namely Opportunities for Careers, Increased experience and knowledge about taxation, High salaries, Adequate facilities and There is a desire to pursue a career in the field of taxation. Suryabrata (1998) Interest is a person's inner desire or desire to be attracted to something. When someone feels happy or interested in an object, it can be said that interest in the object appears. When choosing a career, individuals tend to prioritize their personal needs in determining the desired job. In the process of making job decisions, individuals will later examine certain values and needs in order to achieve the desired satisfaction.

According to (Pintrich & Schunk, 1996) Understanding individual interests is crucial in recognizing them and directing their activities in the future. Thus, individuals will look for jobs that match their interests and can provide satisfaction according to their wishes. So it can be concluded that the research above has the following indicators: 1. Interest in a career in taxation. 2. Desire to gain experience in the field of taxation. 3. Enjoyment for a career in taxation. 4. Interest because of a large salary. 5. Desire to have a career in taxation.

2. Knowledge (X1)

According to (Notoatmodjo, 2010) knowledge is that the information we get mostly comes from sensing a particular object. This sensing process involves the use of the five senses, namely hearing, sight, smell, touch, and taste. In this context, the eyes and ears become the main tools used by humans to acquire most of the knowledge. According to (Supriyati, 2012) Knowledge of taxation refers to an understanding of general principles in the field of taxation, including various types of taxes that apply in Indonesia. This includes an understanding of the subject of tax, applicable tax rates, tax calculations and records that must be carried out, as well as tax filing and reporting procedures. This tax knowledge is not only based on a conceptual understanding based on the tax law, but also takes into account the decisions issued by the Minister of Finance.

According to (Zola, 2007) the Directorate General of Taxes has initiated modernization efforts by simplifying business processes through the use of information and communication technology. The purpose of this is to increase efficiency and prioritize customer satisfaction. One example of its implementation is through the use of electronic systems (esystems), such as e-registration, e-filing, espt, and epayment. With this system, taxpayers don't have to bother coming to the tax office because they can complete tax matters through an internet-based process. According to (Mahayani et al, 2017) Understanding taxes means having an in-depth understanding of the taxation system, including the regulations, procedures and mechanisms that apply to taxes. By understanding taxes comprehensively, one will also understand how financial decisions can be influenced by aspects of taxation.

3. Motivation (X2)

The theory according to (Vroom, 2015) states that motivation arises from an individual's desire to achieve certain results with the belief that their actions will lead to the desired results and trigger reward/rewards from an organization including salary increases, bonuses, and promotions. These various wages/rewards will fulfill that desire. Suprihanto (2001) motivation means a condition that exists within oneself to encourage an individual's desire to carry out a certain activity with the aim of achieving the desired goal.

According to (Sadirman, 2012) explains that motivation comes from the word "motive", referring to the effort that will later encourage someone to do something. There are two internal and external motivational factors. External motivation includes encouragement that comes from factors outside the

individual, including resource persons in the workshop, friends, family members, reading magazines, reading books, and so on. On the other hand, internal motivation is an impulse that arises from within the individual himself. So to (Ikbal, 2011) motivation for a career in taxation has several factors, namely: (a) having a desire to work in the field of taxation; (b) developing capabilities; (c) achieve high achievements; (d) want a job that provides extra income, such as a high salary, in addition to the basic salary; and (e) understand the roles and responsibilities carried out when interacting with the public in the context of taxation.

Motivation arises because of a need that needs to be fulfilled by someone in order to be able to move and achieve goals. To achieve this goal, relationships with other individuals who are more professional are also needed. In this context, motivation can also act as a person's encouragement or desire to expand and develop networks or networks in the social or professional sphere.

4. Perception (X3)

Trisnawati (2012) perception is an individual's response in understanding things around them, including people, objects, or even certain symbols. The purpose of perception is to give meaning to things such as sensory experience obtained from the environment. Individual perceptions and judgments about something are strongly influenced by the assumptions or stimuli that we apply to it. Each individual gets a clue that influences his perception of people, objects, and of course symbols. Therefore, each individual's perception of something is not always the same and of course can be different. For example, when deepening knowledge in the lecture process. Sudrajat & Subana (2007) said "Humans obtain information about the environment through similar stages. Therefore, to understand perception, it is important to have a process in which information is obtained through an active individual's memory or senses and to be able to improve analytical skills and abilities needed in certain conditions. The following are the stages of analyzing perceptions: 1. Stimulus acceptance. 2. Stimulus Selection. 3. Stimulus Organizing. 4. Interpretation (Judgment). 5. Reaction

According to (Sarwono, 2010) Perception is the process of starting to receive a stimulus by an individual through the senses or sensory processes. This process does not just stop, but continues with the incorporation, interpretation, and assessment of the stimulus received. Perception is not a one-time process, but involves a series of complex stages in understanding and giving meaning to information from the surrounding environment. It plays an important role in how individuals understand the world around them and gives meaning to various experiences and situations encountered. Stimulus has an important role in influencing the perception, learning, and behavior of individuals. The response generated by the stimulus can vary depending on the interpretation and experience of each individual, so that it can affect how individuals respond to and interact with their environment.

The following are the research variable measurement instruments as follows:

Knowledge (X1)

1. Ability to calculate taxes
 2. Knowledge of tax regulations
 3. Knowledge of tax modernization
 4. Knowledge of taxation issues
 5. Ability to manage finances
- Motivation (X2)

1. The goal is to get a large salary/wages
 2. Career goals
 3. Pride for yourself
 4. Encouragement for a career in taxation
 5. Needs to be achieved by working in groups
- Perception (X3)

1. Lectures in the field of tax which will help when a career in the field of taxation
2. Knowledge of taxes that will be beneficial in a career in tax
3. Tax training which will help career in tax field
4. Ability to make useful decisions in a career in tax
5. Ability to understand a career in the field of taxation

- Interest (Y)
1. An interest in a career in taxation
 2. The desire to gain experience in the field of taxation
 3. Enjoyment for a career in taxation
 4. Interest because of a large salary
 5. Desire to have a career in taxation

IV. RESULTS AND DISCUSSIONS

Respondent's chosen Profession Interest.

Students of the Tax Accounting Study Program are divided into four groups, namely Tax Consultants, DGT Employees, Tax Specialists (at companies), and others. An overview of the questionnaire participants based on the type of profession can be seen in table 1 below:

TABLE 1: Interests and profession in the field of taxation

Nomor	Minat Profesi	Jumlah	Preesentase
1	Pegawai DJP	16	22,86%
2	Tax Spesialis (Perusa	15	21,43%
3	Konsultan Pajak	24	34,29%
4	Profesi Lainnya:		
	PNS	1	1,43%
	Pengusaha	7	10,00%
	Akuntan	5	7,14%
	Dosen	2	2,86%
	Total	70	100,00%

Data Validity and Reliability

The results of the validity test showed that the four variables consisting of knowledge, motivation, perceptions and interests as many as 20 question items with SPSS produced all valid items and no items that had to be removed. With a minimum R table of 0.235 for 70 research respondents.

The reliability test aims to evaluate the level of consistency of a variable. Statements on variables are considered reliable if the respondents' answers are consistent. Statement items that are considered reliable are those with a Cronbach Alpha value of more than 0.60 (Naradiasari & Wahyudi, 2022). According to calculations using the Cronbach Alpha formula through SPSS, the results of the reliability test calculations show that the Cronbach Alpha value is greater than 0.6. Therefore, it can be concluded that the instrument can be considered reliable.

Multiple Regression Analysis

This analysis aims to describe the relationship between the dependent variable and the independent variable (Ghozali, 2016). The results of the regression analysis are listed in Table 4.9. It can be seen through the results of the t-test that the constant has a value of 2.201, the regression coefficient for the knowledge variable is 0.072, the regression coefficient for the motivation variable is 0.355, and the regression coefficient for the perception variable is 0.429. Thus, the regression model can be determined as follows:

TABLE 2: Multiple Regression Results

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2.201	1.735		1.269	.209
	PENGETAHUAN	.072	.125	.066	.577	.566
	MOTIVASI	.355	.127	.340	2.791	.007
	PERSEPSI	.429	.121	.418	3.543	.001

a. Dependent Variable: MINAT

$$Y = 2,201 + 0,072 \text{ Knowledge} + 0,355 \text{ Motivation} + 0,429 \text{ Perception}$$

- Y : Career in the Field of Taxation (Interest)
- X1 : Knowledge
- X2 : Motivation
- X3 : Perception
- α : Constan
- β : Coefficient/Slope

This model can be described as follows:

- a) A constant value (α) of 2.201 indicates that when all independent variables are considered constant, the value of student career interest will be 2.201.
- b) The knowledge coefficient (X1) is 0.072 in a positive direction indicating that each increase in the knowledge variable will increase the probability/opportunity of student interest in a career in taxation by 0.072.
- c) The motivational coefficient (X2) is 0.355 in a positive direction indicating that each increase in the motivational variable will increase the probability/opportunity of student interest in a career in taxation by 0.355.
- d) The perception coefficient (X3) is 0.429 in a positive direction indicating that each increase in the perception variable will increase the probability/opportunity of student interest in a career in taxation by 0.429.

Determinant Coefficient Test (R2)

Based on the results of the regression estimation, there is an Adjusted R Square value of 55%. This means that the variables of knowledge, motivation, and perception have an influence on students' career interests in the field of taxation. The three independent variables can describe about 55% of the variability of the dependent variable. The remaining 45% can be described through other variables that are not included in the regression model.

TABLE 3: Coefficient of Determination

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.742 ^a	.550	.530	1.44206

a. Predictors: (Constant), PERSEPSI, PENGETAHUAN, MOTIVASI

Simultaneous Significance Test (F Test)

To see whether the independent variables (X1, X2, and X3) simultaneously have a significant effect on the dependent variable (Y), the F test is used. The results of the F test can be found in the ANOVA output in multiple linear regression analysis. In this case, using a sample of 70 and a 95% confidence level and the obtained F table value is 2.744. The following are the results of the simultaneous test (F test):

TABLE 4: Simultaneous Test (F)

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	168.022	3	56.007	26.933	.000 ^b
	Residual	137.249	66	2.080		
	Total	305.271	69			

a. Dependent Variable: MINAT

b. Predictors: (Constant), PERSEPSI, PENGETAHUAN, MOTIVASI

The influence of knowledge on interest in a career in the field of taxation in Tax Accounting students Batch 2019 – 2021 Universitas Padjadjaran

Based on the t-test results listed in the table above, it can be observed that the calculated t value is 5.377, which is greater than the t table value of 1.997 (5.377 > 1.997). In addition, the significance level of 0.57 is greater than α (0.57 > 0.05). Therefore, H1 is rejected and H0 is accepted. From these results it can be concluded that there is no partial influence by the knowledge variable on the interest of Tax Accounting Study Program students for a career in the field of taxation.

This study aims to investigate the relationship between knowledge of taxation and interest in a career in taxation. The results of the study indicate that there is a positive relationship between tax knowledge and career interest of students in the Tax Accounting Study Program, Padjadjaran University. That is, the higher the tax knowledge possessed by students, the higher their interest in having a career in the field of taxation. Conversely, if students have low knowledge of taxation, their interest in a career in taxation tends to be low.

The results of this study are supported by research results from Rahmawan, Zirman and Al Azhar (2021). The results of this study explain that if students have high knowledge, as a result, students' interest in a career in taxation will increase. The knowledge in question includes an understanding of the taxation system, tax calculation methods, and issues related to taxation. Through this understanding, students are more motivated to have a clear picture of the tasks and responsibilities they will face when working in the field of taxation (Trisnawati, 2012; Meilani, 2020).

This phenomenon can be seen from the responses of respondents to the statements in the research. This shows the variation of knowledge possessed by final year students who filled out the questionnaire in this study in the field of taxation. The highest score in knowledge is seen in statements 1 and 2, with a score of 3.6. indicates that the majority of students have individual knowledge regarding tax calculations, general provisions of taxation, the applicable taxation system is sufficiently qualified where these individuals already have a good picture when it comes to having a career in the field of taxation. With that qualified knowledge about taxes causes individuals to have an incentive to have a career in the field of taxation.

Effect of motivation on interest in a career in the field of taxation in Tax Accounting students Batch 2019 – 2021 Universitas Padjadjaran

From the results of the t-test shown in the table above, it can be seen that the calculated t value is 7.345, which is greater than the t table value of 1.997 (7.345 > 1.997). In addition, the significance level of 0.00 is smaller than α (0.00 < 0.05). Therefore, H2 is accepted and H0 is rejected. Thus, it can be concluded that there is a partial influence of the motivation variable on the interest of the Tax Accounting Study Program students in a career in the field of taxation.

This finding is supported by a study conducted by Trisnawati (2013), which investigated motivation for a career in taxation. The results of this study explain that when students have high motivation, their interest in a career in taxation also increases. The motivation referred to in this study arose because respondents enjoyed taxation education and they were interested in developing their potential by working in the taxation sector (Dyashandi, 2015; Sesari et al., 2020; Ikbal, 2011).

This can be seen from the responses given by respondents to the statements submitted. This proves that students who are the subject of this study have variations in motivation in the field of taxation. The highest score for motivation is in the fourth statement, with a score of 3.48, indicating that most students feel motivated when pursuing a career in taxation because they are able to improve their abilities in that field.

Effect of perceptions on interest in a career in the field of taxation in Tax Accounting students Batch 2019 – 2021 Universitas Padjadjaran

According to the results of the t test listed in the table above, it can be observed that the calculated t value of 7.828 is greater than the t table value of 1.997 (7.828 > 1.997), and a significance level of 0.00 is smaller than α (0.00 < 0, 05). Therefore, H3 is accepted and H0 is rejected. From these results, it can be concluded that there is a partial influence between perceptions of the interest of students of the tax accounting study program for a career in the field of taxation. The findings of this study get support from previous research conducted by Trisnawati (2013), who investigated career perceptions in the field of taxation at Brawijaya University. Career perception occurs when an individual gets stimulation from the external environment which is received by his senses

of assistance, and then processed in the brain. This thought process eventually results in a deeper understanding.

The findings in this study are supported by previous research conducted by Trisnawati (2013), who investigated career perceptions in the field of taxation. Perception of a career occurs when a person gets stimulation from the external environment which is received by his senses of assistance, and then processed in the brain. This thought process eventually results in a deeper understanding (Dyashandi, 2015).

The influence of knowledge, motivation and perceptions on interest in a career in the field of taxation in Tax Accounting students Batch 2019 – 2021 Universitas Padjadjaran

According to the results of the F-test, it was found that the calculated f value of 26.933 was greater than the table F value of 2.74 ($26.933 > 2.74$), and the Sig.F value of 0.000 was smaller than α ($0.00 < 0.05$). Therefore, H_a is accepted and H_0 is rejected. Thus, it is concluded that there is a simultaneous influence between the variables of knowledge, motivation, and perceptions of the interests of tax accounting study program students in a career in the field of taxation (Dyashandi, 2015; Meilani, 2020; Sesari, et al., 2020; Rahmawati, 2014)

The H_4 assessment can be accepted according to the hypothesis experiment. According to multiple linear regression analysis, the coefficient of multiple determination written on R square is 0.550, which is 55%. This means that 55% of the dependent variable, namely interest in a career in the field of taxation, is influenced by independent variables, including knowledge, motivation and perceptions about taxation. While the 45% residue is influenced by other variables not examined in this study.

This phenomenon can be explained by the influence of knowledge about taxation, motivation in a career, perceptions about taxes and interest in a career in the field of taxation. If someone has extensive knowledge about taxation, then it can provide positive motivation towards taxation, which in turn will form a positive perception of a career in taxation.

V. CONCLUSIONS

The purpose of this study was to identify the extent to which knowledge, motivation, and perception variables influence the interest of tax accounting study program students in a career in the field of taxation, either partially or simultaneously. Based on the regression analysis, the following conclusions can be drawn:

1. The results of this study indicate that there is a simultaneous influence between the variables of knowledge, perception, and motivation on the interest of students of the tax accounting study program for a career in the field of taxation.
2. The analysis of this study shows that the knowledge variable has no partial effect on the interest of students of the tax accounting study program for a career in the field of taxation.
3. The analysis of this study shows that motivational variables have a partial influence on the interest of students of the tax accounting study program for a career in the field of taxation.

4. The analysis shows that the perception variable has a partial influence on the interest of tax accounting study program students for a career in the field of taxation.

5. Based on the results of the determination test, the contribution of knowledge, motivation, and perceptions of the interest of tax accounting study program students for a career in taxation is 55% (Adj. R Square 0.550).

Based on the results of the research above, the researcher would like to provide some suggestions which are expected to be material for consideration for tax accounting study programs, tax students and further researchers, including:

For Tax Accounting Study Program

To expand career opportunities in the field of taxation, it is important to collaborate with companies, consultants, and the Directorate General of Taxes to increase the dissemination of information about the D4 tax accounting study program. This will provide wider opportunities for individuals to have a career in taxation. Preparing graduate students to be ready to face the world of work, and it is also advisable to provide sufficient knowledge, motivation and perception so that students become more interested and ready for a career in the field of taxation.

For Tax Accounting Students

Recognize your own potential so that at the end of the lecture period you already have a career plan after completing your studies at university. Participate in tax training programs, such as dissemination of the latest regulations, seminars, or brevet education, as this can provide added value when applying for jobs in tax consultants, companies, or government agencies.

For Further Researchers

For other students who wish to conduct similar research, it is advisable to add other independent variables related to student career interests, besides knowledge, motivation, and perceptions. Expanding the research population by not only involving taxation students at the Tax Accounting Study Program, Padjadjaran University, but also students studying taxation at other faculties or universities. Thus, the sample taken will be more representative and wider.

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