




The influence of perception, motivation, and taxation knowledge on career choice in the field of taxation (empirical study of economics students in Pringsewu Regency)

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Article Info	ABSTRACT
<p>Article history:</p> <p>Received Aug 10, 2025 Revised Aug 20, 2025 Accepted Sep 10, 2025</p> <hr/> <p>Keywords:</p> <p>Career Choice; Motivation; Perception; Taxation Knowledge.</p>	<p>A profession in taxation offers large opportunities due to the increasing demand for tax professionals consistent with the developing complexity of tax structures and rules. but, student interest in pursuing a career in taxation stays low, in large part because of a lack of understanding approximately career opportunities on this subject. this is evidenced through findings at Andalas college, which display that the lack of awareness amongst college students about the taxation zone and its profession possibilities is a first-rate issue contributing to their low hobby in taxation careers. This have a look at ambitions to study the affect of perception, motivation, and taxation knowledge on the career preference within the taxation discipline amongst college students of Economics school in Pringsewu Regency. The take a look at employs a quantitative method with a move-sectional method. The pattern become decided on the use of comfort sampling, with number one information accumulated thru a Likert-scale questionnaire allotted via Google paperwork to fifty five college students. facts have been analyzed the use of multiple linear regression with SPSS version 25.0. The outcomes indicate that belief notably impacts profession desire in taxation. Likewise, motivation and taxation expertise actually have a substantial effect on college students' profession choice in this field.</p> <p style="text-align: right;"><i>This is an open access article under the CC BY-NC license.</i></p> 

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1. INTRODUCTION

A profession is a series of activities related to paintings and the behaviors, values, and aspirations of a person all through their lifetime (Simamora, 2009), A profession in the tax region gives many opportunities for students because of a high demand for professionals in this discipline (Ni Made Dwi Mahayani, 2017). challenges inside the tax system and common adjustments in rules will growth the call for for tax specialists. however, students' interest in entering this subject is still low due to a loss of records concerning capacity careers in the tax zone (Mardiasmo, 2011). A observe carried out at Andalas college discovered that the low hobby of college students in a profession in tax stems from a lack of knowledge approximately this field and the task possibilities available (Natalia & Wi, 2022) and (Hanifah et al., 2025).

Tax officials on the Directorate wellknown of Taxes, individual tax experts, and tax planners are examples of several job types associated with taxes (Damayanti, 2020). One promising field in the

international of taxes is tax consulting offerings. In 2024, there may be a 7.15% increase in the wide variety of tax specialists compared to the previous yr. on the quit of April 2023, the entire recorded Annual Tax return reviews changed into thirteen,240,016, whereas with the aid of the cease of April 2024, that wide variety jumped to fourteen,186,630. This boom isn't always only visible in private tax go back reports but additionally in corporate tax go back reviews, which recorded a bigger growth of 10.66% (source: www.pajak.move.identity).

Whilst someone chooses to pursue a profession within the discipline of taxation, it's miles essential for them to take into account their destiny in a manner that may be difficult for others to apprehend. Setya (2017) and Rahmi Rafiq & Angelina Setiawan (2020) explains that the way someone views their profession is how they check their environment related to work, which incorporates elements inclusive of gadgets, people, or precise symbols. studies conducted by way of Koa & Mutia (2021) indicates that the perspective of accounting college students at Nusa Cendana college impacts their hobby in pursuing a career within the tax quarter. but, research by means of Heriston Sianturi & Dese Natalia Sitanggang (2021) indicates that the views of accounting students at Brawijaya university do not impact their interest in operating on this subject.

consistent with Damayanti, (2020), a person can act because of motivations arising from the preference to reap hopes which can offer personal satisfaction. Meilani (2020) research observed that motivation has a high-quality effect on career alternatives in the problem of taxation. but, Setya (2017) indicated that motivation does not affect profession choices in the tax sector.

Wilujeng (2021) states that knowledge approximately taxes no longer most effective includes laws contained within the Tax laws, Minister of Finance Decrees, circular Letters, and selections. it's also realistic skills as well as particular technical competencies. research performed by using Vita et al. (2021) indicates that information of taxes extensively impacts the interest of accounting college students at Bhayangkara college Surabaya in thinking about a career inside the subject of taxation. however, findings from Nugroho (2019) provide a one-of-a-kind perspective. Accounting students at Bhayangkara college Surabaya appear to have low hobby in pursuing a career in taxation because of their lack of expertise approximately taxes.

because of the inconsistencies in preceding research, this have a look at ambitions to investigate the perspectives, motivations, and know-how of taxes that impact career selections in the taxation quarter (an empirical have a look at amongst economics students in Pringsewu regency). it's far was hoping that the consequences of this research can provide a high-quality contribution for economics college students to start expertise their potential early on, in order to devise their careers in the destiny.

The perceptions of economics students in Pringsewu differ from findings in some other universities, such as Brawijaya University, where perception did not significantly influence students' interest in pursuing a career in taxation. In Pringsewu, perception was found to have a notable positive impact on career choice in taxation, indicating that contextual factors like local education quality, awareness about tax careers, and perhaps community or institutional influences play a crucial role in shaping students' attitudes toward this field. This suggests variability in how taxation careers are viewed across different academic environments and regions.

Considering external factors is vital to strengthen the urgency and relevance of this research. These include the growing demand for tax professionals driven by increasingly complex tax regulations, a documented increase in the number of tax specialists needed year over year, and the rapidly evolving role of digital technology in tax administration—such as e-filing systems and digital audits—which requires new skill sets and impacts the attractiveness of taxation careers.

2. RESEARCH METHOD

This research uses a quantitative research method. Quantitative research is a statistical analysis in numerical form using techniques in the form of statistical formulas obtained from collecting facts whose answers are in the form of scores or weights (Sugiyono, 2015). This research was conducted at the Faculty of Economics in Pringsewu Regency. There are four variables studied, along with three independent variables: perception (X_1), motivation (X_2), and information approximately taxes (X_3),

in addition to one dependent variable, that's career preference (Y). The population of this observe concerned one hundred twenty college students, and the pattern consisted of 55 college students from Pringsewu Regency. The method used in this studies is comfort sampling. The studies layout employs go-sectional facts. In information evaluation, the statistical strategies carried out include exceptional testing of the records (validity and reliability assessments), classical assumption testing (normality, heteroscedasticity, and multicollinearity), in addition to a couple of linear regression (partial T take a look at and R2 coefficient of determination test) based on Ghozali (2018).

3. RESULTS AND DISCUSSIONS

Validity Test

Table 1. Results of the Validity Test

Variable	Item	r count	r Table	Description
Perception	X1.1	0,853	0,265	Valid
	X1.2	0,652	0,265	Valid
	X1.3	0,821	0,265	Valid
	X1.4	0,836	0,265	Valid
Motivation	X2.1	0,764	0,265	Valid
	X2.2	0,793	0,265	Valid
	X2.3	0,741	0,265	Valid
	X2.4	0,857	0,265	Valid
Taxation Knowledge	X3.1	0,847	0,265	Valid
	X3.2	0,847	0,265	Valid
	X3.3	0,848	0,265	Valid
	X3.4	0,785	0,265	Valid
	X3.5	0,794	0,265	Valid
Career Choice	Y.1	0,801	0,265	Valid
	Y.2	0,794	0,265	Valid
	Y.3	0,917	0,265	Valid
	Y.4	0,888	0,265	Valid
	Y.5	0,881	0,265	Valid

Source: SPSS output processed by researchers,2025

The results of the table show that each statement item in the research questionnaire about the variables of perception, motivation, and tax knowledge has a calculated r value > table r value, indicating that the data is declared valid.

Reliability Test

Table 2. Results of the Reliability Test

No	Variable	Cronbach's Alpha	Description
1	Perception	0,803	Reliable
2	Motivation	0,795	Reliable
3	Taxation Knowledge	0,876	Reliable
4	Career Choice	0,908	Reliable

Source: SPSS output processed by researchers,2025

The results of the table show that perception, motivation, and tax knowledge, as well as career choices in the field of taxation, are reliable measurement tools for the variables, as evidenced by the table above which shows that the Cronbach's Alpha values for all variables are greater than 0.60.

Normality Test

Table 3. Results of the Normality Test

Model	Kolmogorov-Smirnov		
	Statistic	df	sig
Unstandardized Residual	0,118	55	0,054

Source: SPSS output processed by researchers,2025

The effects of the normality take a look at the use of the only-pattern Kolmogorov-Smirnov check received a massive fee of 0.054, this means that it is extra than the self belief level of 5%, so the information is said to be typically dispensed.

Heteroscedasticity Test

Table 4 Results of the Heteroscedasticity Test

Variable	Sig	Description
Perception	0,532	No Heteroskedasticity Occurred
Motivation	0,092	No Heteroskedasticity Occurred
Taxation Knowledge	0,066	No Heteroskedasticity Occurred

Source: SPSS output processed by researchers,2025

The results of the heteroskedasticity test display a significance cost > 0.05 , this means that that there is no heteroskedasticity within the information, indicating that there's no phenomenon happening between one commentary residual and any other.

Multicollinearity Test

Table 5. Results of the Multicollinearity Test

Variable	Tolerance	VIF	Description
Perception	0,249	4,013	No Multicollinearity Occurred
Motivation	0,279	3,582	No Multicollinearity Occurred
Taxation Knowledge	0,174	5,747	No Multicollinearity Occurred

Source: SPSS output processed by researchers,2025

The outcomes of the multicollinearity take a look at display that the VIF price for all variables is < 10 and tolerance > 0.10 . which means that there may be no excessively excessive correlation a number of the independent variables, hence it could be concluded that there's no multicollinearity within the data.

Coefficient of Determination Test

Table 6. Results of the Coefficient of Determination Test

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0,852	0,726	0,710	2,205

Source: SPSS output processed by researchers,2025

The test results show an R value of 0.852, which means there is a strong relationship between the independent and dependent variables in the regression model being tested. The R square value of 0.726 indicates that 72% of the variation in the dependent variable can be explained by the independent variables included in the model, while the remaining 28% is explained by other variables not studied in this research.

T - Test (Partial)

Table 7. Results of the T - Test (Partial)

Variable	T count	t Table	Sig	Description
Perception	2,021	2,008	0,049	Accepted
Motivation	3,889	2,008	0,000	Accepted
Taxation Knowledge	9,605	2,008	0,000	Accepted

Source: SPSS output processed by researchers,2025

The results of the table above indicate that the explanation of the t-test results obtained is as follows:

1. Hypothesis Testing H_1 The value of the perception variable (X_1) is $0.049 < 0.05$ with a t count ($2.021 > t$ table (2008)), meaning that the perception variable affects career choice in the field of taxation, so H_1 is accepted.

2. Hypothesis Testing H₂ The value of the motivation variable (X₂) is $0.000 < 0.05$ with a t count (3.889) $>$ t table (2008), meaning that the motivation variable affects career choice in the field of taxation, so H₂ is accepted.
3. Hypothesis Testing H₃ The value of the taxation knowledge variable (X₃) is $0.000 < 0.05$ with a t count (9.605) $>$ t table (2008), meaning that the taxation knowledge variable affects career choice in the field of taxation, so H₃ is accepted.

Discussion

The Influence of Perception on Career Selection Interests in the Field of Taxation

School of Economics in Pringsewu Regency who have finished a taxation path. Questionnaires had been disbursed using Google forms containing questions associated with this research. The consequences of the speculation testing showed a significance for the effect of X₁ on Y of $0.049 < 0.05$, and the calculated t cost is $2.021 > 2.008$, for that reason H₁ is ordinary. in line with Prasetyo (2013) and Dayshandi et al., (2015), perception can be understood as the arrangement and interpretation of stimuli received by using an person's senses, and it's far an included response within the individual. The findings of this take a look at are in step with those observed via Wilujeng (2021), which also indicates that perception affects careers within the subject of taxation. This indicates that the theory of deliberate conduct is stimulated by means of the intentions that rise up from attitudes, subjective norms, and perceived behavioral manage (Ajzen, 2020) and (Baihaqi, 2016).

The Influence of Motivation on Career Choice Interest in the Field of Taxation

H₂ on this study shows that motivation performs a function in profession choice inside the tax quarter. the focal point of this studies is on college students of the faculty of Economics in Pringsewu District who've completed tax guides. A questionnaire containing statements associated with this studies become disbursed through Google paperwork. In hypothesis trying out, the Sig value for the impact of X₂ on Y was found to be $0.000 < 0.05$, and the calculated t cost became received at $3.889 > 2.008$, so H₂ is regularly occurring. in line with Prasetyo (2013), motivation is a riding force within someone that encourages them to act. The results of this examine help the findings of, which imply that motivation affects career decisions within the tax region. This aligns with the concept of expectations, which states that motivation in career desire in tax arises from students' expectations of attaining right effects and gaining popularity for their efforts (Nitbani, 2022).

The Influence of Tax Knowledge on Career Choice Interest in the Field of Taxation

Speculation H₃ in this have a look at states that know-how of taxes influences career alternatives inside the subject of taxation. This research is directed at students from the Economics college in Pringsewu district who have taken taxation publications. A questionnaire become dispensed through Google paperwork containing questions associated with this research. primarily based at the hypothesis testing, the Sig price for the impact of X₃ on Y changed into recorded at $0.000 < 0,05$ and the calculated t value of $9.605 > 2.008$, accordingly H₃ may be ordinary. in keeping with (Nugroho, 2019), tax knowledge is the end result of enjoy with a specific item. that is in keeping with the research through Meilani (2020), which determined that tax understanding has a power on the interest in choosing a profession in the taxation region. This indicates that the idea of planned conduct is influenced by means of intentions fashioned by using attitudes, subjective norms, and perceived behavioral manage (Ajzen, 2020) and (Toly, 2014).

These findings can be well linked to the Theory of Planned Behavior (TPB), which posits that behavioral intentions—in this case, the choice of career—are driven by attitudes, subjective norms, and perceived behavioral control. Positive perceptions and motivations enhance students' intentions to pursue taxation careers, consistent with TPB constructs. Moreover, Vroom's Expectancy Theory enriches this interpretation by highlighting that students' motivation arises from their expectation that effort in this field will yield desirable outcomes such as personal satisfaction and career success. However, other factors such as social values, parental influence, and income prospects might serve as

important mediating or moderating variables, which were not incorporated in this study but could significantly influence the relationship between perception, motivation, knowledge, and career decisions.

Furthermore, social values, parental influence, and income prospects stand as critical but unexplored variables that could mediate or moderate the effects of perception, motivation, and tax knowledge on career choice. Their inclusion in future research could clarify nuanced pathways through which students form career intentions, revealing the social and economic contexts that shape their decisions.

4. CONCLUSION

Based totally at the studies conducted, it is able to be concluded that the views of college students affect their profession choices inside the tax region. This happens due to the fact education in taxation supports profession advancement in this location, which is consistent with the theory of deliberate behavior (TPB). Additionally, college students' motivation additionally performs a position of their selections approximately careers in taxation, as they have a tendency to pick jobs that provide higher earnings, in accordance with Victor Vroom's expectancy idea. Moreover, students' insights approximately taxation also have an effect on their profession picks, as operating on this quarter can enhance their know-how of the modern tax systems, which is likewise supported through the principle of planned conduct (TPB).

For future research, it is important to address the limitations of this study by employing more representative sampling methods and increasing sample size to improve generalizability. Expanding the study variables to include social, familial, and economic influences—as well as technological factors—would provide a richer and more complete understanding of students' career decision processes. Longitudinal studies tracking students' interests over time would also offer valuable insights into the dynamics of career choice development.

Based on this study's insights, higher education policymakers and tax authorities should work together to enhance taxation-focused curricula that incorporate up-to-date regulatory knowledge and digital competencies. Additionally, career counseling and awareness programs involving real-world tax practitioners and government agencies can illuminate the rewarding opportunities within tax professions. Strategic policy efforts highlighting the financial benefits, social recognition, and career prospects of tax-related roles will likely elevate student interest and better prepare them to meet the evolving demands of the tax landscape.

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