

**The Influence of Perception and Motivation on the Interest of Accounting Study
Program Students in Pursuing a Career in Taxation
(Study on Accounting Students of the Faculty of Economics, Adventist University of
Indonesia in 2019-2021)**

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Abstract

This research was conducted to satisfy researchers' curiosity regarding the influence of perception and motivation on the interest of accounting students of the Faculty of Economics, Adventist University of Indonesia in 2019-2021 for a career in taxation. This research uses the Quantitative Descriptive method and the data obtained comes from a questionnaire which then the data is processed with the help of the SPSS version 22 application. Researchers used the population in this study, namely accounting students of the Adventist University of Indonesia during the 2019-2021 period, using the purpose sampling method and calculated using the slovin formula so that the number of samples obtained was 75 students of the Accounting study program. In analyzing this study, researchers used descriptive statistics, classical assumption tests, multiple linear regression and coefficient of determination. Through the research conducted, results were obtained that showed that partially perception has a positive effect on the interest in acting in the field of taxation as well as motivation has a significant influence on career interest in taxation. At the same time, perception and motivation have a great influence on the tax career interests of accounting students of Universitas Advent Indonesia.

Keywords: Perception, Motivation, Interest, Career, Taxation

Introduction

Tax is a form of mandatory citizen participation towards the state and is used by the government in developing and advancing the lives of citizens. Tax has an important position in advancing the welfare of the country including Indonesia. To maximize tax revenues, the government needs personnel to be able to carry out their responsibilities effectively, professionally and reliably, and have a good understanding of taxation is very important (Heriston & Dese, 2021).Dilansir dari news.ddtc.co.id (2022).

The number of tax consultants in Indonesia as of 2020 is only 5,589 consultants. When compared to the population of Indonesia, it is 1 tax consultant to 48,417. so 1 tax consultant must serve 48,417 residents. In terms of demand, the number of individual taxpayers recorded is still around 45.4 million taxpayers or 32.4% of the total workforce. Meanwhile, the number of corporate taxpayers who report SPT is only approximately 900,000 taxpayers. This shows that the need for workers in the field of taxation continues to grow, but is still not widely in demand by students for various reasons. According to (Erna Hendrawati, 2022) there are several aspects that influence determining interest in a career in taxation such as perceptions of tax careers and career motivation in taxation.

Perception is a process of receiving pressure by the senses that begins with a view that causes the individual to be able to understand, interpret and absorb something that is observed that can arise from oneself or through other individuals. With good perception (Yuliana, 2022). The perception obtained by individuals is a step in compiling, marking and interpreting news received from their surroundings. Students' perceptions in determining a career in taxation will have a major influence in pursuing

their careers (Erna Hendrawati, 2022). Research conducted (Miftakul & Dwiyani, 2020) shows that perception and interest are two things that significantly influence interest in a career in taxation. The results of the study (Heriston & Dese, 2021) provided conflicting results stating that perception does not have an impact on interest in a career in taxation. Due to the lack of knowledge that students have from lectures, it gives the idea that the field of taxation is difficult because there are so many calculations needed. Therefore, motivation is also needed as an encouragement for students to have a career in taxation.

Motivation is a desire that results in an urge, action, and behavior to carry out certain activities in carrying out an intention (Elmia Ikhmawati, 2021). When you have motivation, you will be able to spur interest in pursuing a career in taxation. This statement is in line with what was found (Nella & Djoko, 2022) showing that motivation has a positive influence on students' interest in pursuing a career in taxation. However, there are differences in research results (Nanda, Ari & Chika, 2021) which found that motivation had no impact on interest in a career in taxation.

Based on several research findings that still have contradictions, this research is important to do. And therefore, researchers are encouraged to re-examine using the theme "The Influence of Perception and Motivation on the Interest of Accounting Study Program Students to Have a Career in Taxation (Study on Accounting Students of the Faculty of Economics, Adventist University of Indonesia in 2019-2021)"

Research methods

Data Types and Sources

The data model used in this study is primary quantitative research. The quantitative method in this study aims to accumulate, process, evaluate and examine data in numerical format (Nanda, Arie & Chika, 2021). The data used were obtained through questionnaires obtained from individuals or individuals of accounting students at Advent Indonesia University in 2019-2021.

Populasi dan Sampel

The population used in this study were students of the Accounting Study Program, Faculty of Economics, academic year 2019-2021 registered at Universitas Advent Indonesia. The sample was determined using the Purposive Sampling method. The population in this study were students of the Accounting Study Program, Faculty of Economics, Universitas Advent Indonesia, class of 2019-2021 who were still actively studying until the time the study was conducted, which was 307 students. The following is the number of students used as the population:

No	Force	Number of Accounting Study Program Students
1	2019	142
2	2020	83
3	2021	82

Results and Discussion Descriptive Statistics

Descriptive study is a method used in this study that includes the amount of data, maximum value, minimum number, mean (average), and standard deviation regarding the responses of the informants to each variable. The following is a table of the results of the descriptive analysis conducted:

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Total_X1	75	16.00	25.00	22.5200	1.74263
Total_X2	75	15.00	25.00	22.6533	1.96244
Total_Y	75	18.00	30.00	26.6933	2.43828
Valid N (listwise)	75				

Based on the table above, it is known that the study used a sample of 75 people. Perception (X1) has the smallest value of 16, the average value is 22.52. Motivation (X2) has the smallest value of 15 and the largest value is 25. And for the variable (Y), namely interest, it has the smallest value of 18 and the largest value is 30.

F Statistic Test

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	149.634	2	74.817	18.555	<.001 ^b
	Residual	290.313	72	4.032		
	Total	439.947	74			

a. Dependent Variable: Total_Y

b. Predictors: (Constant), Total_X2, Total_X1

The number of samples in the table is not reduced, but the df formula. Or it can be seen in the anova table where it is the total Regression and Residual. The results of the F Statistic Test in this study show that $f \text{ count } 18.555 > f \text{ table}$ with a significant degree of $0.001 < 0.05$. So it is concluded that the independent variable has a positive impact on career interest in taxation in the study.

Coefficient of Determination Test

Model Summary				
Model	R	R Square	Adjusted R Square	Error of the Estimate
1	.578 ^a	.334	.320	2.330
2	.612 ^b	.375	.348	2.281

a. Predictors: (Constant), Total_X1

b. Predictors: (Constant), Total_X1, Total_X2

In this table, the number of samples is not listed because the results given by SPSS do not include samples, but the samples used are still 75 samples, as well as the others. Based on the table, it can be concluded that the adjusted R square value for X1 is 0.334, which is that career interest in taxation is influenced by 32% perception and 34% is influenced by motivation.

While the remaining 34% is influenced by factors **Statistical Test t**

Coefficients ^a					
Unstandardized Coefficients			Standardized Coefficients		
Model	B	Std. Error	Beta	t	Sig.
1	(Constant)	7.002		2.160	.034
	Total_X1	.539	.385	3.279	.002
	Total_X2	.334	.269	2.287	.025

a. Dependent Variable: Total_Y

Based on the table, it can be seen that the significant value of perception is 0.002 which means < 0.05 and the large t-count of 3,279 shows that perception has an

influence on interest as well as motivation has a value of 0.025 which has an influence on interest.

Autocorrelation Test

Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.583 ^a	.340	.322	2.00801	1.811

a. Predictors: (Constant), Total_X2, Total_X1

b. Dependent Variable: Total_Y

If we look at the test results in the table, it shows that the Durbin-Watson value is 1.811, meaning that the Durbin-Watson value is > 1 and < 3 . It is concluded that autocorrelation was not found in this study.

Multicollinearity Test

This test is intended to show that the research variables are not indicated

Coefficients ^a								
Unstandardized Coefficients				Standardized Coefficients	Collinearity Statistics			
Model		B	Std. Error	Beta	T	Sig.	Tolerance	VIF
1	(Constant)	7.002	3.241		2.160	.034		
	Total_X1	.539	.164	.385	3.279	.002	.665	1.504
	Total_X2	.334	.146	.269	2.287	.025	.665	1.504

a. Dependent Variable: Total_Y

intercorrelation between variables. Tolerance and VIP are used in the analysis. It is said that there is no indication of intercorrelation if the Tolerance value is > 0.01 and the FIV value is < 10 . The Tolerance and Fiv methods show that the amount of Tolerance is $0.665 > 0.01$ and the FIV value is 1.504 or does not exceed 10. So there is no multicollinearity found in this study.

Results And Discussion

The Influence of Perception on Career Interest in Taxation

Hrough the t Statistic Test, it was found that there was a significant perception value of 0.002 which means < 0.05 and the number of t counts was 3.279 which means $> t$ table 1.985. Therefore, it shows that perception has an influence on interest. It can be concluded that Perception is an important factor in influencing interest in working in taxation. The perception held by students is one factor that can influence students' interest in pursuing a career in taxation. Students who have a high perception of taxation will grow their interest in deciding to pursue a career in taxation (Miftakhul, Maslichah & Dwi, 2020). The results obtained in this study are confirmed by previous researchers (Erna, 2022), who stated that perception has a positive influence on interest in pursuing a career in taxation.

The Influence of Motivation on Career Interest in Taxation

Based on data obtained from the results of the t-test, it was found that the t value of the motivation variable was 2,287 with a significance of 0.025. Because the significance value of the t-count of the motivation variable is less than the specified significance value,

which is ($0.025 < 0.05$), it is obtained that motivation has a significant impact on career interest in taxation. If students have great motivation for a career in taxation, it will have a big impact on career interest in taxation which is based on factors such as having the hope that a career in taxation is suitable for accounting study program education, increasing expertise in applying tax expertise in solving problems in everyday life and developing an understanding of performance

when pursuing a career in taxation (Miftakhul, Maslichah & Dwi, 2020). The results obtained in this study are strengthened by the results obtained (Nella, & Djoko, 2022).

The Influence of Perception and Motivation on Career Interest in Taxation

Based on the results of the F Test used to examine the influence of two variables, namely perception and motivation on the dependent variable, namely career interest in taxation, it is done by comparing f count with f table. With the condition that if f count > f table so that variable x affects variable y and vice versa. F table is obtained 1.86 while f count can be seen from the Anova table 18.555. So $18.555 > 1.86$ with a significance value of $0.001 < 0.05$ which can be interpreted that Perception and Motivation have an influence on career interest in taxation. The conclusion obtained is confirmed by the results found (Heriston & Dese, 2021), which found that perception and motivation are two things that influence career interest in taxation.

Conclusion

Based on the study conducted on the influence of Perception and Motivation on the Interest of Accounting Study Program Students to Pursue a Career in Taxation (Study on Accounting Students of the Faculty of Economics, Adventist University of Indonesia in 2019-2021), the following conclusions were found:

1. Perception has a positive effect on Career Interest in Taxation in Accounting Students of the Faculty of Economics, Adventist University of Indonesia in 2019- 2021, which shows that students who are interested in a career in taxation have a good perception of taxes
2. Motivation has a positive effect on Career Interest in Taxation in Accounting Students of the Faculty of Economics, Adventist University of Indonesia in 2019- 2021, which shows that having good motivation regarding taxation possessed by students has an effect on career interest in taxation.
3. Perception and Motivation have a positive impact on Career Interest in Taxation in Accounting Students of the Faculty of Economics, Adventist University of Indonesia in 2019-2021

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