

Drivers of Intention in Choosing a Tax Consulting Career among Indonesian Accounting Students

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Abstract: Indonesia has quite a number of Accounting graduates each year to enter the job market, but the number of students who choose tax consultants as a career after graduation is relatively small compared to other professions. The aim of the study is to test whether self-efficacy, labor market considerations, and tax knowledge affect the level of student intention in choosing a tax consultant career. The study employs quantitative approach with multiple linear regression analysis. This research has a population of all active students of Accounting at Universitas Negeri Jakarta. The study found that self-efficacy and labor market concerns support SCCT theory, according to which students with better self-confidence and job market preparedness are more likely to become tax consultants, and having tax expertise does not alter desire in becoming a tax consultant. The approach developed and analyzed in this study may help parties promote tax consultant careers to students.

Keywords: Self-efficacy, Labor market considerations, Tax knowledge, Intention to choose a tax consultant career.

INTRODUCTION

Taxes are an important aspect of coercive state revenue for state needs, such as financing state administration, national development, and increasing social welfare for the community as regulated in applicable laws. Taxes are obligatory financial contributions to the government that individuals or companies are legally compelled to make, without receiving direct remuneration, and are utilized to fulfill the state's requirements for the betterment of citizens (Aujean, 2010; Burman, 2013). In 1983 tax reform in Indonesia began, with the enactment of Law No. 8 of 1983 concerning Value Added Tax on Goods and Services and Sales Tax on Luxury Goods (*UU VAT*), Law No. 7 of 1983 concerning Income Tax (*UU PPh*), and Law No. 6 of 1983 concerning General Provisions and Tax Procedures (*UU KUP*) (Amir et al., 2013). In the three laws, changes have been made to adapt to developments in the social and economic fields.

The large number of tax laws and implementing regulations that must be understood and implemented is a problem that makes tax obligations difficult to implement (Atawodi & Ojeka, 2012). The difficulties experienced by the community are bridged by tax consultants. Tax consultant is an entity or individual who offers tax consulting services to taxpayers, assisting them in exercising their rights and completing their tax obligations in compliance with applicable tax laws and regulations (Nugraheni et al., 2020). This profession has a role to help taxpayers take care of all matters related to taxes so that they can carry out their tax obligations properly

(Martins, 2017; Stamatopoulos et al., 2017). Tax consultants can also work out what should be done to avoid waste due to paying taxes and remain in accordance with applicable laws and regulations.

Recently, tax consulting services are needed by many parties, starting with many companies realizing the importance of tax consulting services for companies in the context of corporate tax efficiency (Adigamova & Tufetulov, 2014; Delić & Alpeza, 2017). In the context of the Indonesian nation, according to data from the Directorate General of Taxes of the Republic of Indonesia, there were 3,231 registered tax consultants as of March 2016 (Directorate General of Taxes Republic of Indonesia, 2022). Then as of February 2022, there were 6,115 registered tax consultants at the Directorate General of Taxes. This proves that the number of tax consultants within 6 years has increased by around 89%, which means that the tax consultant profession is quite in demand by the public. That way, students are indirectly required to prepare themselves as well as possible so they can compete to become professional tax consultants, both through formal and non-formal education (Adigamova & Tufetulov, 2014; Grashitz et al., 2023).

Indonesia has quite a number of Accounting graduates each year to enter the job market, but the number of students who choose tax consultants as a career after graduation is relatively small compared to other professions (Hartiyah, 2021). Referring to research by Felicia and Posposari, (2016) in the Department of Accounting, states that most students after completing their studies prefer to become auditors, public accountants, civil servants, and entrepreneurs rather than tax consultants. The same thing was shown by research by Elisa et al. (2019) which stated that interest in becoming a tax con-

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sultant in the fresh graduate segment (under 30 years) only reached 298 people or 8.51%. This indicates that there is a lack of interest in accounting graduates to become tax consultants. The reason for the lack of students choosing careers as tax consultants is due to students' perceptions that the field of taxation is difficult because in the concept of taxation there are many regulations that are always changing (Graschitz et al., 2023; Porter & Woolley, 2014). To become a tax consultant in Indonesia, must have a Tax Consultant Practice Permit by taking and passing the Tax Consultant Certification Examination (*USKP*) (Elisa et al., 2019; Hardiningsih et al., 2021), which is certainly not easy because of the material tested very much and hard.

Becoming a tax consultant apart from requiring a high level of confidence in completing each task or case encountered and considering the job market, students also need to have good knowledge of taxation. To explore their potential, students need to have self-efficacy, namely a form of belief in themselves to know their abilities and be able to exercise control over themselves and events that occur around them (Damayanti, 2020; Latif et al., 2017). Various studies have shown that self-efficacy in students can affect a person's intention in choosing a career (Dibabe et al., 2018; Mbawuni & Nimako, 2015; Putra et al., 2017). This is because the higher the student's self-efficacy for a career as a tax consultant, the greater the student's intention in this career.

Career options for current Accounting students cover many fields such as financial accounting, auditing, management accounting, and taxation which are spread across various government and non-government institutions (Khalid & Rauf, 2020; Porter & Woolley, 2014). Apart from preparing students, in choosing a career as a tax consultant there are several things that need to be considered, one of which is the consideration of the labor market (Alexander et al., 2019; Altonji et al., 2016). This consideration is made to see how broad the market for a job is. Jobs with broad opportunities or interest to many companies certainly have a lot of enthusiasts when compared to jobs with narrower opportunities (Al-Hattami, 2021). Knowledge related to taxation is necessary for Accounting students who wish to become tax consultants in order to understand their profession so that they are able to compete in this era of digital development (Fogarty et al., 2023; Moore et al., 2022). If someone already has knowledge and insight according to the field of interest, there will be a greater tendency for the individual to choose a career, in this case becoming a tax consultant.

Empirical studies regarding the factors that influence intention in career choice of accounting students have been widely studied by researchers around the world (Ng et al., 2017; Porter & Woolley, 2014; Ticoi & Albu, 2018). Based on Social Cognitive Career Theory (SCCT) (Lent et al., 1994; Lent & Brown, 2019), SCCT formulates aspects that influence one's career, namely self-efficacy, outcome expectations, and goals. Although there have been many studies that have examined models that can be used to explain how several factors can predict student career intention, not much has specifically examined what factors can promote the intention to choose a tax consultant career for students. For example, research by Schoenfeld et al. (2017) examined the

role of Social Cognitive Career Theory in encouraging individuals to become certified public accountants. Research by Srirejeki et al. (2019) conducted in Indonesia, tries to explain the intention of accounting students to pursue careers as professional accountants. There is also research in the country of Oman conducted by Bhat and Khan, (2023) which examines the determinants of increased intention in accounting students to pursue careers as certified accountants. Actually, the model for increasing student intention in choosing a career as a tax consultant has also been researched, but uses more of the student population majoring in taxation (Arini & Noviani, 2021; Graschitz et al., 2023).

This study tries to fill the gap in previous studies, namely examining the contribution of student self-efficacy, labor market considerations, tax knowledge, and the intention to choose a tax consultant career. At least this research provides some new insights, from a theoretical point of view it complements previous research by making labor market considerations a predictor in encouraging the intention to choose a tax consultant career, along with self-efficacy and tax knowledge variables. The next insight is to provide practical insights to stakeholders on how to promote tax consultant career choices for students majoring in accounting.

LITERATURE REVIEW

Intention to Choose a Tax Consultant Career

Intention is something that exists within a person and is closely related to that person's attitude on the basis of intention and there is no coercion from outsiders by observing, comparing and considering their needs or goals with pleasure and enthusiasm in doing so (Modestino et al., 2019; Srirejeki et al., 2019). Students who have an intention in something will do it enthusiastically based on self-understanding to decide on their career and achieve the expected goals. A tax consultant is a person or entity that provides consulting services in the field of taxation to taxpayers in accordance with the provisions of the laws and regulations that have been in effect to exercise the rights and fulfill the obligations of taxpayers in the world of taxation (Nugraheni et al., 2020). The requirement to become a consultant is to become a member of a tax consultant association that has been registered with the Directorate General of Taxes of the Republic of Indonesia. There are two tax consultant associations that have been registered, namely the Indonesian Tax Consultancy Association and the Indonesian Public Tax Consultants Association (Juliana & Viola, 2023). The next requirement is to have a tax consultant certificate or certificate of level of expertise as a tax consultant which can be obtained through the Tax Consultation Certification Examination (*USKP*). *USKP* can be followed in stages from level A, level B, to level C according to the material you want to teach. Tax practitioners who have passed *USKP* are entitled to hold the title of *BKP* (Certified Tax Consultant). In addition, a tax consultant must also have a license to practice consultants in order to practice as a tax consultant. The permit is determined by the Director General of Taxes or an appointed official and is valid throughout the territory of the Republic of Indonesia (Felicia & Posposari, 2016).

Self-Efficacy

Self-efficacy is a person's self-confidence or belief so that he can control a situation and produce various positive and beneficial results (Bandura, 1977, 2006). This is summarized in the first aspect of social cognitive career theory (SCCT) (Lent et al., 1994; Lent & Brown, 2019) that in order to explore their potential, students need to have self-efficacy that can influence them to take certain actions. , through the achievement of personal performance, learning activities, social interactions, and the physiological state of the person. Research conducted by Putra et al. (2017) stated that self-efficacy influences the intention of accounting students to have careers as tax consultants. The results of this study are supported by research put forward by Damayanti (2020), and Elisa et al. (2019) with the same statement. This proves that a person's belief in himself to fulfill the goals he has will affect a person's intention in being interested in a career as a tax consultant. Based on the results of the previous research described above, the researcher formulated the first hypothesis as follows:

H1: Self-efficacy affects the intention of Accounting students in choosing a career as a tax consultant.

Labor Market Considerations

Labor market considerations are things that need to be considered by someone in choosing a job that will make a person better prepared to face obstacles that may occur because each job has different opportunities and opportunities (Alexander et al., 2019; Altonji et al., 2016). This is supported by the goals aspect in SCCT theory which is an individual's decision to start or plan a particular activity to support future achievements (Gunawan & Yulianti, 2019). By setting goals, students will plan what they will do to achieve their future. In this case students will start planning to carry out labor market considerations to find out about the profession such as increasingly fierce job competition, job security, career flexibility, and also the opportunity to get a promotion in a profession, especially tax consultants. Research (Al-Hattami, 2021) states that labor market considerations are one of the factors that influence students' intention in careers as tax consultants. With the wide employment opportunities for accounting students who want to become tax consultants, it can be said that this will foster students' intention in careers as tax consultants (Aujean, 2010; Porter & Woolley, 2014). Based on the results of the previous research described above, the researcher formulated the second hypothesis in this study, namely:

H2: Job market considerations influence the intention of Accounting students in choosing a career as a tax consultant

Tax Knowledge

Knowledge of taxation is not only interpreted as a conceptual understanding of taxation, but requires skills and technical expertise on how to calculate the amount of tax payable (Adams & Zanzi, 2004; Bhalla et al., 2023). Along with increasing knowledge about taxation, students will tend to easily apply these insights to real situations in the field so that it

will foster an intention in choosing a career in the field of taxation such as a tax consultant. Research by Fogarty et al. (2023); Moore et al. (2022) considers that having knowledge about taxation that students gain during lectures can influence one's intention in determining which career to choose. That is, the higher the knowledge of taxation possessed by students will increase their confidence to be able to have a career as a tax consultant so that they will choose a career as a tax consultant. Based on the results of the previous research described above, the researcher formulated the third hypothesis in this study, namely:

H3: Tax knowledge influences the intention of Accounting students in choosing a career as a tax consultant.

METHOD

Design

This research was carried out in May-July 2022 using a quantitative method with multiple linear regression is used to achieve the research objectives (Hair et al., 2010). There are four variables in this study, namely self-efficacy, labor market considerations, tax knowledge and intention in choosing a tax consultant career.

Participants and Data Collection

This research has a population of all active students of Accounting at Universitas Negeri Jakarta and to limit the sample in this study the range is D3 and S1 level students who have taken Taxation courses. Based on the sample range, there were 264 students who could be used as a sample. The minimum sample size based on the slovin formula is 73 students. Determination of the sample in this study using convenience sampling on Accounting students at the Faculty of Economics, Universitas Negeri Jakarta who have taken Taxation courses, with a minimum of 3 semesters.

The measurement scale for self-efficacy was developed based on four indicators of self-efficacy presented by Elisa et al. (2019) including confidence in determining something, effort in overcoming obstacles, being responsible for completing tasks, and strong convictions for persistent in achieving goals. The consideration of the labor market measurement scale was adapted from indicators developed by Suryadi et al. (2021) including guaranteed job security, easily recognized job opportunities, promising job prospects, and expanding access to the latest business world issues. The knowledge of taxation measurement scale was developed based on the indicators used by Al-Hattami (2021) in his research, namely knowledge of general provisions and procedures for taxation, the applicable taxation system, the amount of tax payable, and the limits for reporting tax returns. The intention in choosing a tax consultant career measurement scale was adapted based on indicators developed by Hartiyah (2021) including the goal of becoming a tax consultant, the desire to become a competent tax consultant, seeking information about tax consultants, the enthusiasm to ask questions about the tax consultant profession, and trying to become a tax consultant.

An online questionnaire was used to collect information from respondents, respondents are voluntary and their identities are kept confidential, to ensure research ethics. The instrument used in this study used a five-point scale that was tested for reliability and validity based on Cronbach's alpha and validity analysis of the corrected-item correlation (CIC). Instrument reliability was determined based on Cronbach's alpha, the Cronbach's alpha threshold value which is still acceptable is 0.60 (Hair et al., 2010), while the acceptable threshold value of CIC is 0.361 (De Vaus, 2013). In more detail, the range of CIC and Cronbach's alpha coefficient values for each variable is as follows, Self-efficacy: 0.741-0.895 (α : 0.849), labor market considerations: 0.716-0.833 (α : 0.784), knowledge of taxation: 0.760- 0.912 (α : 0.896), and intention in choosing a career as a tax consultant: 0.819-0.919 (α : 0.940).

Statistical Analysis

The study employs multiple linear regression analysis using the SPSS 25 software for data analysis (Ghozali, 2018). This technique is classified as one of the analytical methods employed in parametric statistics. Prior to doing hypothesis testing, it is necessary to ensure that certain assumptions are met, including normality, multicollinearity, and heteroscedasticity. The researchers selected this technique with the aim of conducting a test whether self-efficacy, labor market considerations, and tax knowledge affect the level of student intention in choosing a tax consultant career.

RESULTS

Classic Assumption Test

Normality Test

The normality test aims to determine if the gathered data adheres to a normal distribution. This research applied the Kolmogorov-Smirnov Test, using a $p > 0.05$ standard to define data normality. From the residual normality test outcomes, the Kolmogorov-Smirnov Z value stood at 0.072, with a significance of 0.200, which exceeds 0.05. This indicates the data's alignment with the normality assumption, allowing for additional analysis. Table 1 displays these normality findings.

Table 1. Residual normality test.

	Kolmogorov-Smirnov Z	Sig.	Interpretation
Unstandardized residual	0.072	0.200	Normal

Multicollinearity Test

Multicollinearity assessment ensures that independent variables don't perform identical functions. If the tolerance is above 0.10 and VIF is below 10, the data is considered free from multicollinearity. For self-efficacy, labor market factors, and tax knowledge, the tolerance levels were 0.373, 0.533, and 0.335 respectively, and VIF values were 2.684, 1.877, and 2.988. Thus, there's no multicollinearity in any of these variables. The results can be found in Table 2.

Table 2. Multicollinearity test.

Variable	Tolerance	VIF	Interpretation
Self-efficacy	0.373	2.684	There is no multicollinearity
Labor market considerations	0.533	1.877	There is no multicollinearity
Tax knowledge	0.335	2.988	There is no multicollinearity

Heteroscedasticity test

The heteroscedasticity assessment inspects the presence of variance differences in residual observations within a regression analysis. An ideal regression model exhibits homoscedasticity. Using the Glejser test in this investigation, a t-count less than the t-table and a significance value greater than 0.05 indicates an absence of heteroscedasticity. Referring to Table 3, the significance level of each variable is beyond 0.05. Therefore, this study's regression model displays no signs of heteroscedasticity and is suitable for subsequent analyses.

Table 3. Heteroscedasticity test.

Variable	Tolerance	Interpretation
Self-efficacy	0.163	There is no heteroscedasticity
Labor market considerations	0.116	There is no heteroscedasticity
Tax knowledge	0.787	There is no heteroscedasticity

Hypothesis Testing

Model of Multiple Linear Regression

The normality test aims to determine if the gathered data adheres to a normal distribution. This research applied the Kolmogorov-Smirnov Test, using a $p > 0.05$ standard to define data normality. From the residual normality test outcomes, the Kolmogorov-Smirnov Z value stood at 0.072, with a significance of 0.200, which exceeds 0.05. This indicates the data's alignment with the normality assumption, allowing for additional analysis. Table 1 displays these normality findings.

$$Y = -21.358 + 1.078x_1 + 0.526x_2 - 0.277x_3$$

Table 4. Model of multiple linear regression.

		Unstandardized Coefficients		Standardized Coefficients
		B	Std. Error	Beta
1	(Constant)	-21.358	6.02	
	Self-efficacy (X1)	1.078	0.18	0.654
	Labor market considerations (X2)	0.526	0.146	0.328
	Tax knowledge (X3)	-0.277	0.181	-0.176

Based on the equation, it can be explained that the beta coefficient of the variable self-efficacy and labor market considerations has a positive value, meaning that if the variable self-efficacy and labor market considerations increases, student intention in choosing a career as a tax consultant will also increase. In contrast to the tax knowledge variable which has a negative value. This means that if the tax knowledge variable decreases, student intention in choosing a career as a tax consultant will increase.

F test (Model feasibility)

To determine the model's viability, we compare the F computed value with the F table, also considering the significance value. The F test results displayed in Table 5 show a calculated F value of 43,299. The F table value is discerned from df1 (3) and df2 (96) in the F distribution table, resulting in an F table value of 2.70. Given that our calculated F value (43,299) surpasses the F table value (2.70) and boasts a significance level less than 0.05 (specifically, 0.000), the regression model of this research is deemed suitable.

Table 5. Results of F test.

Model	Sum of Square	df	Mean Square	F	Sig.	
1	Regression	6075.750	3	2025.250	43.299	0.000 ^b
	Residual	4490.250	96	46.773		
	Total	10566.000	99			

t test

Based on the results of the partial analysis, the t values obtained for self-efficacy, labor market considerations, and tax knowledge on student intention in choosing a career as a tax consultant are 6.003, 3.600, and -1.528 with significance levels of 0.000, 0.001 and 0.130. This shows that partially self-efficacy variables, and labor market considerations have a significant effect on students' intention in choosing a career as a tax consultant (H1 and H2 Accepted), but based on data analysis, H3 is rejected, meaning that there is no effect of tax knowledge on variables dependent. Table 6 shows the results of t test.

Table 6. Results of t test.

Hypothesis	t	Sig.	Interpretation
H1: self-efficacy on Intention to Choose a Tax Consultant Career	6.003	0.000	H1 Accepted
H2: Labor Market Considerations on Intention to Choose a Tax Consultant Career	3.600	0.001	H2 Accepted
H3: Tax Knowledge on Intention to Choose a Tax Consultant Career	-1.528	0.130	H3 Decline

Coefficient of Determination

The coefficient of determination (R²) measures how much the independent variable impacts variations in the dependent variable. Referring to Table 7, the R Square value is present

ed as 0.575 or 57.5%. This means the independent variables (self-efficacy, and labor market factors) dictate 57.5% of the change in the dependent variable (decision to pursue a tax consultant profession). The remaining 42.5% is attributed to external variables not incorporated in this regression analysis..

Table 7. Coefficient of determination.

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.758	0.575	0.562	6.83911

DISCUSSION

Self-efficacy is a person's self-beliefs about their own abilities that influence them in carrying out certain actions through the achievement of personal performance, learning activities, social interactions, and the person's physiological state. In deciding a career, students will of course choose a career that has positive benefits for themselves and their environment so that this will require them to have good personal qualities (Mbawuni & Nimako, 2015; Ticoi & Albu, 2018). The results of the study show that H1 is accepted, namely self-efficacy has a significant and significant effect on the intention to choose a tax consultant career. This is consistent with research conducted by (Damayanti, 2020; Elisa et al., 2019; Putra et al., 2017) which states that when students have self-efficacy in themselves, it will increase confidence in doing tax consultant work so that it will increase their intention in choosing the tax consulting profession as their future career. This is also supported by the SCTT Model framework (Lent et al., 1994; Lent & Brown, 2019) which illustrates that self-efficacy is an aspect that plays an important role for a person in determining his career choice, if his self-efficacy is strong as a consultant taxes, then you will have a business to continue to overcome conditions that hinder yourself and encourage yourself to be persistent in achieving the desired goal, namely a career as a tax consultant (Gunawan & Yuliati, 2019).

Labor market considerations are things that a person needs to consider in choosing a job so that they are better prepared to face the obstacles that may occur because every job must have different opportunities and opportunities. This is supported by the goals aspect in SCCT theory which is an individual's decision to start or plan a certain activity to support future achievements (Gunawan & Yuliati, 2019; Schoenfeld et al., 2017). By setting goals, students will plan what they will do to achieve their future. In this case students will start planning to carry out labor market considerations to find out about the profession such as job competition, job security, career flexibility, and also the opportunity to get a promotion in a profession, especially tax consultants. The results showed that H2 was accepted, the results of this study were consistent with research conducted by Altonji et al. (2016); Aujean (2010); Porter and Woolley (2014) found results that labor market considerations affect the intention of accounting students in a career as a tax consultant. Labor market considerations themselves are things that a person needs to consider in choosing a job that will make a person better

prepared to face obstacles that may occur (Alexander et al., 2019).

The test results regarding the third hypothesis in the research on the tax knowledge variable show that tax knowledge has no effect on the intention in choosing a tax consultant career for Accounting students at the Faculty of Economics, Universitas Negeri Jakarta, so it can be concluded that H3 is rejected. The results of this study are in line with research conducted by (Nugroho, 2019) which found results that knowledge of taxes has no effect on career choices in the field of taxation. This study shows that the influence of student tax knowledge on the intention in choosing a career in the field of tax consulting is still lacking, which can be caused by differences between the needs and intentions of the individuals themselves. There is still a lot of tax knowledge that has not been studied to become a tax consultant, but is learned when already a tax consultant (Adams & Zanzi, 2004; Adigamova & Tufetulov, 2014). In addition, graduates of the Universitas Negeri Jakarta Bachelor of Accounting can be referred to as general accountants who have not been given specific instructions or understanding to lead to one field of work. So students can still decide which career direction they want to pursue in accordance with the field of knowledge they have studied during college, for example auditing, finance, information systems, taxation, banking, and others. However, this research is not in line with the results of research conducted by Fogarty et al. (2023); Moore et al. (2022) which states that tax knowledge influences intention in choosing a career in the tax consulting field.

CONCLUSION

Based on the results of data analysis, self-efficacy and labor market considerations are in line with the SCCT theory where the higher the level of student confidence in themselves and the higher their preparation in considering the job market will encourage them to achieve their goals as tax consultants. However, there is an inconsistency in the tax knowledge variable with the SCCT theory where the results of the study found that tax knowledge has no effect on intention in a career as a tax consultant. The model developed and evaluated in this study has the potential to become a useful guide for various parties involved in their efforts to encourage students' intention in choosing a career as a tax consultant. This study provides recommendations for further researchers namely, this research can be used as a milestone for research on similar topics, for example by taking student populations from private campuses, and complementing the results of this study using a qualitative approach, to describe factors that can foster intention students to choose a career as a tax consultant.

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