

Analysis of Factors Influencing Career Interest in Taxation

Analisis Faktor yang Mempengaruhi Minat Karir di Bidang Perpajakan

Mulyanto¹, Diah Ayu Susanti², Alicia Fenny Savatra³

^{1,2,3} (Muria Kudus University, Central Java, Indonesia)

diah.ayu@umk.ac.id

DOI: 10.55963/jraa.v12i2.749

Abstract - Graduates in accounting are expected to possess both soft and hard skills, particularly in taxation. This study aims to examine the influence of perceptions of taxation, tax knowledge, self-confidence, and job market considerations on students' interest in pursuing a career in taxation. The research was conducted among accounting students from universities in Kudus Regency, using purposive sampling with 313 respondents who had taken taxation courses. The data analysis method used was structural equation modelling with partial least squares (SEM-PLS), processed using smart-PLS 4.1.0.2. The results show that perceptions of taxation, tax knowledge, self-confidence, and job market considerations all have a positive effect on students' career interest in the field of taxation. This study highlights the importance of both cognitive and psychological factors in shaping students' career aspirations. Additionally, it offers insight into how perceptions and confidence, alongside external market considerations, contribute to professional interest in taxation. The findings provide valuable input for educators and policymakers to better design curriculum and career guidance. This research contributes to the limited empirical literature on tax career interest among Indonesian accounting students and underscores the relevance of aligning educational outcomes with labor market demands.

Keywords: Career Interest in Taxation, Job Market Considerations, Perception of The Tax, Self Confidence, Tax Knowledge.

Abstrak - Lulusan akuntansi dituntut memiliki hard skill dan soft skill, khususnya di bidang perpajakan. Penelitian ini bertujuan untuk menganalisis pengaruh persepsi tentang perpajakan, pengetahuan perpajakan, kepercayaan diri, dan pertimbangan pasar kerja terhadap minat berkarir di bidang perpajakan. Kompetensi dan keterampilan di bidang perpajakan menjadi faktor penting dalam mencetak lulusan profesional yang mampu bersaing di dunia kerja. Penelitian dilakukan pada mahasiswa akuntansi di perguruan tinggi di Kabupaten Kudus dengan metode purposive sampling, melibatkan 313 responden yang telah menempuh mata kuliah perpajakan. Analisis data menggunakan metode SEM-PLS dengan bantuan software SMART-PLS 4.1.0.2. Hasil penelitian menunjukkan bahwa keempat variabel independen memiliki pengaruh positif terhadap minat karir di bidang perpajakan. Temuan ini menunjukkan pentingnya penguatan persepsi positif, peningkatan pengetahuan, serta pengembangan kepercayaan diri dan pemahaman tentang pasar kerja untuk membentuk minat karir mahasiswa. Penelitian ini juga menyoroti bagaimana pendekatan strategis dan psikososial dapat memperkuat kesiapan lulusan dalam menghadapi tantangan profesi perpajakan di masa depan. Kontribusi ini relevan bagi pengembangan kurikulum dan kebijakan pendidikan tinggi akuntansi di Indonesia.

Kata Kunci: Kepercayaan, Kepercayaan Diri, Minat Dalam Karir di Bidang Perpajakan, Pengetahuan Pajak, Persepsi Perpajakan, Pertimbangan Pasar Kerja.

INTRODUCTION

Career is the development and progress of a person's work, career needs to be considered by everyone, especially students, in order to prepare and realize their goals. A person's standard of living will be seen as good if that person has success in his career. Before entering the career world, a student needs to consider first whether the career to be pursued is in accordance with their talents, abilities and interests in themselves or not. One of the educational institutions that can greatly affect the quality of human resources and workers in Indonesia is Higher Education, while the main task carried out by Higher Education is to prepare its students as prospective graduates so that they can make career or job choices that are in accordance with the abilities of their graduates (Wijayani et al., 2022).

Career interest in taxation for accounting students is a considerable opportunity in the world of work (Hotel et al., 2025). Taxes are the people's contribution to the state treasury, both in the form of transfers of wealth from the private sector to the government sector which according to the law can be forced by not getting the main service that can be directly appointed and used to finance public expenditure (Agustina, 2020). Taxes are one of the main sources that the government relies on to finance its development and expenditure Pratama & Wi, (2022), (Faidani et al., 2023).

The need for a career in taxation is very much needed because currently the directorate general of taxes (DGT) of the Republic of Indonesia has tightened the implementation of taxation, and private companies and the government also need graduates in the field of taxation (Sulistiyanti et al., 2022). The need for Indonesian tax regulations and the number of tax cases involving various companies today will further increase the opportunities for a career in the field of taxation, career opportunities are created with the increasing number of companies or government agencies that are looking for expert workers who not only understand accounting but also understand about calculations about taxation (Zyahwa et al., 2023).

According to Kurniati, (2024) as reported by the DDTC news page, in Indonesia taxes also contribute 80% of total state revenue. Indonesia's tax ratio was recorded at only 10.14% in 2022. Meanwhile, the international monetary fund (IMF) views the minimum tax ratio of a country to be able to carry out development to be 15%, with 12.75% as the tipping point. Regarding the profession in the tax sector, the number of tax employees in 2022 was recorded at only 45,315 people, so the ratio to population was 1:6.085. Then, the number of consultants is also not much, namely 6,526 so that the ratio to the population is 1:41.955. Currently, the profession in the field of taxation is urgently needed so that tax operations in Indonesia can run well, in Indonesia itself careers in the field of taxation tend to have few enthusiasts Naradiasari & Wahyudi, (2022), lack of interest in a career in taxation is usually caused by students' lack of knowledge about taxation as well as job opportunities in the field of taxation. The following is an overview of graduates or alumni of the accounting study program at Muria Kudus University who have careers in the field of taxation.

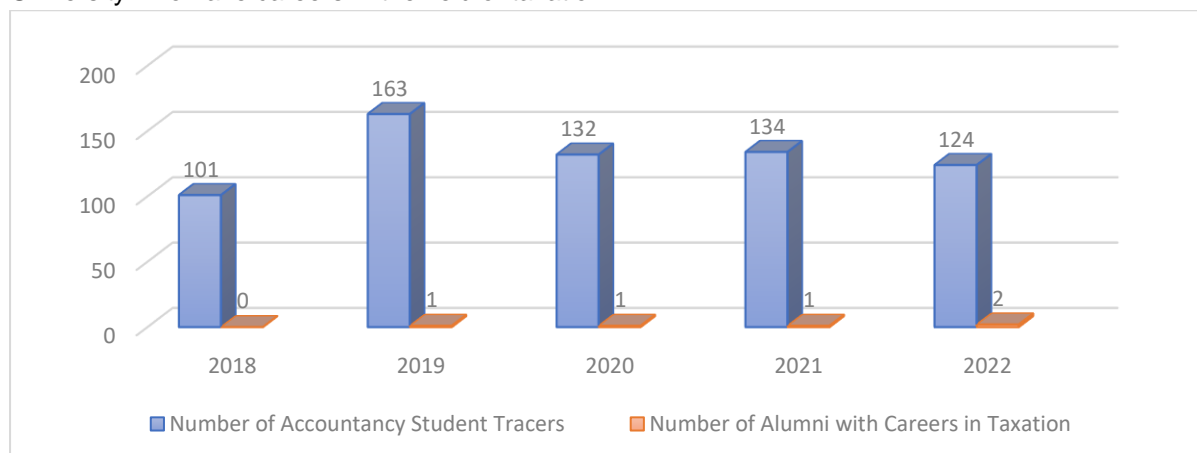


Figure 1 Diagram of the tracer results of the alumni of the UMK accounting study program
Source: Career and alumni tracking center (PKPA) Muria Kudus University, 2024.

According to the diagram above from a total of 654 tracer alumni of the accounting study program of Muria Kudus University, there are only 0.76% of the number or there are only 5 alumni who are specifically mentioned to work or have careers in the field of taxation. This shows that the interest of alumni of the Muria Kudus University accounting study program in the tax profession is still low. In addition, from the accounting study program at the University of Muhammadiyah Kudus, out of the total of 20 alumni, none of them have careers in the field of taxation, all of them have careers in the field of finance/accounting. Meanwhile, as reported from the IAIN sharia accounting program (IAIN, 2024) IAIN Kudus tax center succeeded in attracting the interest of 41 students to register for the 2025 Renjani program. The high enthusiasm of the students shows that the Renjani program is one of the interesting volunteer programs because it provides many benefits for students. This illustrates that IAIN sharia accounting students have an interest in being directly involved in the field of taxation. Referring to this,

there are factors that can influence the interest in a career in taxation by accounting students, including perception of the field of taxation, tax knowledge, confidence and job market considerations.

Implementation of the perception of the tax sector. Perception is a process experienced by every individual in understanding information about the surrounding environment through the five senses, both sight, hearing, appreciation, feeling, and smell. Perception is a way or effort to better understand taxation. When a person has a perception or gets good information about the field of taxation, the possibility that will be caused is a person's high interest in this case is a student to choose to engage and have a career in the field of taxation (Nuryatno, 2019).

Role Sufficient knowledge of taxes will be able to make students able to compete in the world of work and can have the opportunity to have a career in taxation and be able to work professionally (Hendrawati, 2022). The more extensive the knowledge you have, the easier the work will be, of course, also in accordance with the field you are engaged in.

Confidence, self-efficacy also affects interest in a career in taxation because the higher the confidence that students have, the greater the interest of students in a career in taxation (Anjani et al., 2023a). The confidence that exists in an individual can be in the form of enthusiasm and an attitude of never giving up (Miradji & Adi, 2020). Self-confidence is a key to success for every individual. When a person is confident in what is being done, there will definitely be an impulse from within so that something that is done can be completed and in accordance with what is expected (Febriani et al., 2024).

Job market considerations are an individual's way of choosing an expected job in accordance with the field of knowledge that each individual possesses (Suyanto et al., 2024). Consideration of the job market is one of the considerations when entering the world of work covering all needs and supply of labor (Pramiana, 2023). Research on the influence of job market considerations has been conducted by several researchers and has shown that there is a positive influence of job market considerations on career interest in the field of taxation, in line with one of the studies from (Pramiana, 2023). Variables of job market considerations have a positive and significant effect on accounting students' interest in a career in taxation.

This research is a replication of Hendrawati, (2022) where in this study the researcher used the object of accounting students in Kudus Regency and added one variable, namely the variable of job market consideration. Before entering a career in the field of taxation, it is important for accounting students, especially to consider the job market in taxation. Both assess in terms of opportunities, advantages and disadvantages of a career in taxation. An accounting student who is provided with knowledge about the field of taxation certainly has additional points of knowing the description of a career in the field of taxation, when the consideration of a career in the field of taxation is good and there are opportunities, it will later increase interest in a career in the field of taxation.

LITERATURE REVIEW

Theory of Planned Behavior (TPB)

The battle of the theory of planned behavior (TPB) is a theory that was first introduced by Ajzen in 1991. Theory of planned behavior (TPB) is a theory that predicts a person's interests through an action or attitude carried out. The theory of planned behavior (TPB) is a further development of the theory of reasoned action theory of planned behavior designed to predict and explain human behavior in a specific context. The theory of planned behavior is a prediction of good behavior because it is balanced by the intention to carry out the behavior. The theory of planned behavior is an individual's intention to carry out certain behaviors. Intention is assumed to capture the motivational factors that influence behavior, which indicates how strongly people want to try, or how much effort is put into implementing a behavior (Aji et al., 2022a). Based on the Theory of planned behavior model in Ajzen, (1991), it can be explained that a person's intention towards behavior is formed by three main factors, namely attitude, subjective norm, and perceived behavior control. These factors are closely related to each other, where intentions can affect a person's performance to have behavioral control in accordance with subjective norms (Zyahwa et al., 2023).

Career Interests

Interest is a psychological aspect in humans that can cause intentions in something, interest means that there is a high tendency and passion or a great desire for something Puspitaningrum & Yushita, (2019), the factors that affect interest are divided into two, namely intrinsic and extrinsic factors. Intrinsic factors (in oneself) as a driver of interest include the need for opinions, personal values, self-concept, self-esteem, perception and feelings of happiness (Pai et al., 2023). Meanwhile, extrinsic factors that affect interests are the family environment, community environment, opportunities and education. Career is all kinds of work that individuals do while doing work that will have an impact on the survival of the individual, the order and value for the individual's life (Wijayani et al., 2022). A person's work experience that is ordered within a certain period of time is important because it will be seen from the person's career. A person's interests, including career interests, can develop according to the factors that can affect him.

Perception of the Tax Sector

Perception is a person's point of view in understanding, interpreting, and interpreting something (Puspitaningrum & Yushita, 2019). Meanwhile, according to Hendrawati, (2022) perception is a process in which an individual gives an assessment of something that is experienced and occurs based on the stimulus or stimulus captured by the five senses. The assessment of something experienced by a person leads in two directions of view, namely a positive view and a negative view. Perception of a career in taxation is a process used by students to manage and interpret the impression of the senses in providing meaning about a career in taxation (Novianingdyah, 2022). Perception of career is important to determine career choices because students' perception of a career in taxation is generally influenced by personal knowledge about the work environment, information about previous graduates, family, lecturers, text books used and read (Puspitaningrum & Yushita, 2019).

Tax Knowledge

According to Zyahwa et al., (2023) tax knowledge is the knowledge or information that an individual knows about the concept of general provisions in the field of taxation, the types of taxes that apply in Indonesia, which begin with tax subjects, tax rates, calculations, recording of taxes payable, to tax reporting. Based on law number 36 of 2008 concerning income tax, tax subjects consist of three types, namely individuals, entities, and inheritances. Tax subjects are also classified as domestic tax subjects and foreign tax subjects. The tax rate is the basis used to impose taxes on tax objects to taxpayers who are responsible. Tax knowledge is used by taxpayers as tax information in carrying out tax actions such as calculating, calculating, paying and reporting the amount of tax paid (Anjani et al., 2023). Knowledge of taxation can also be interpreted as a willingness to learn through formal and non-formal education about tax procedures and provisions, then a person will increase his knowledge of taxation (Novianingdyah, 2022). Tax knowledge is an effort to mature human beings through teaching or training by changing taxpayers' behavior through teaching and training (Nurchayati et al., 2023).

Confidence

Confidence is the confidence or self-confidence that a person has so that he can master a situation and produce various results that have positive and useful value (Hendrawati, 2022). Belief in the ability in question is knowledge, expertise and skills in the field of taxation. In the world of work, confidence in one's own abilities is needed. When a person is not confident in his own abilities, it will be difficult to deal with the problems and work assigned to him Wijayani et al., (2022) if an individual does not have self-efficacy or strong confidence in him, when he wants to achieve a certain goal in choosing a career, that goal will not be achieved optimally. Students who have high self-efficacy towards a career in taxation will have a higher interest and enthusiasm for the career.

Job Market Considerations

According to (Anjani et al., 2023) consideration is an opinion about the good and bad of something. Meanwhile, the job market in question in this case is a person's place of work. So a job market consideration is a person's opinion about the good or bad of the workplace. It can also be interpreted that job market consideration is one of the things that a person considers in choosing a job, because each job has different opportunities and opportunities (Pramiana, 2023) before choosing and doing a job, one needs to consider several things related to the job. This is done so that when an individual

has chosen to do work, the obstacles that will be encountered in the work will be reduced. The benefits obtained when considering the job market and things related to the profession will make a person, in this case an accounting student who will enter the career world, better prepared to face obstacles that may occur in the career world. Professions that have a wide job market will be more in demand than professions with a smaller job market.

The Relationship between Tax Perception and Tax Career Interests

Perception is a process in which an individual gives an assessment of something that is experienced and occurs based on the stimulus or stimulus captured by the five senses (Hendrawati, 2022). Perception of the field of taxation is a process in which an individual gives an assessment of something that is experienced and occurred in relation to the field of taxation based on the stimulus or stimulus captured by the five senses. A good perception of the tax field is one of the things that can increase career interest in the field of taxation. The relationship between tax perceptions is possible to foster a positive impact on career specialization in the field of taxation (Muhammad Nuryatno, 2019). Students are expected to be able to improve their tax soft skills so that they can choose job opportunities in the tax field (Xiaoting Lv, 2023).

H₁: Perception of taxation has a significant effect on interest in tax careers.

The Relationship of Tax Knowledge and Tax Career Interests

Tax knowledge is an understanding of the concept of taxation that applies in each country (Andreas & Savitri, 2015). Learning about taxes automatically becomes a provision for students who are interested in the field of taxation (Shaari et al., 2015). Therefore, graduates in the field of accounting can automatically take advantage of the opportunities that exist in improving soft skills other than finance, one of which is in the field of taxation, the wider and higher the knowledge of the field of taxation, the interest in a career in the field of taxation will increase (Saad, 2014). A student who has extensive knowledge and insight into the world of taxation will increase interest in a career in the field of taxation, because with the knowledge possessed it can cause high confidence in students and can increase their skills in the field of taxation and will choose tax job opportunities (Nelson & Rowangould, 2024).

H₂: The relationship of tax knowledge has a significant effect on interest in tax careers.

Confidence and Interest in a Tax Career

Self-confidence is very important for every individual to have, with a confident attitude can increase relationship interaction and communication (Gangl et al., 2020). Confidence is one of the internal factors that can affect students' interest in a career in taxation. Interest in a career in taxation is a sense of pleasure and like for the field of taxation so that it pays more attention to careers related to the field of taxation (Novianingdyah, 2022). Greater confidence (self-efficacy) owned by students, further increasing students' interest in a career in taxation after graduating from college. Belief in the ability in question is the ability to have qualified knowledge, expertise and skills in the field of taxation (Vincent, 2023), (Cheung & Nadan, 2020).

H₃: The relationship of tax knowledge has a significant effect on tax career interest.

Job Market Considerations and Tax Career Interests

Labor market considerations are a way to balance market equity with labor needs according to their field (Charlier et al., 2025). Individuals who grow up in a poor environment have a high risk and experience labor market difficulties, it is important that each individual can improve the abilities that exist in him, both hard and soft skills, especially in the field of tax, so that they are able to compete in a career in the field of tax (Brydsten & Baranowska-Rataj, 2022). Job market considerations or job market consideration is one of the things that a person considers in choosing a job, because each job has different opportunities and opportunities (Pramiana, 2023). Considering the job market can be one of the factors that can increase interest in a career in the field of taxation. Career interest refers to a person's desire to do or get a job that meets their expectations (Wardani & Devi, 2023). The more a student has a large job market consideration in the field of taxation, the higher the student's intention and interest in a career in the field of taxation.

H₄: Job market considerations have a significant effect on tax career interest.

RESEARCH METHOD

This study uses a quantitative method by distributing questionnaires with a direct method to accounting students in Kudus Regency. The population of this study is all active accounting students who have completed tax courses at universities in Kudus Regency. The sample of this study is active accounting students at universities in Kudus Regency with purposive sampling techniques. By using the slovin formula Hendrawati, (2022), with a total population of 1,443 calculated using slovin, a total sample of 313 respondents was obtained from the sample used. With criteria 1) active accounting students, 2) have taken tax courses.

Variable Operations

Interest in a Career in Taxation

The various opportunities in the world of work that foster the interest of accounting students to be able to have a career in the field of taxation is a psychological factor related to the attitudes of desire, willingness, liking and interest of students towards a career in the field of taxation (Erawati & Rosmelisa, 2023). Interest in a career in taxation has indicators including tax career opportunities, knowledge of taxation, earning a large salary, working as expected (Wardani & Devi 2023).

Perception of the Tax Sector

Perception of the field of taxation is a person's perspective on the world of taxation obtained from the stimulus or stimulus that he has received by the five senses Hendrawati, (2022), the perception of the tax sector has indicators including. Help in the field of taxation, tax knowledge, training and career development, improve analytical skills and increase interpersonal skills.

Tax Knowledge

Tax knowledge is the knowledge or information that an individual knows about the concept of general provisions in the field of taxation, the types of taxes that apply in Indonesia, which begin with tax subjects, tax rates, calculations, recording of taxes payable, to tax reporting (Zyahwa et al., 2023). Tax knowledge is used as information in carrying out actions in tax (Xiaoting Lv, 2024). Indicators of tax knowledge include tax procedures, knowledge of tax regulations, knowledge of the tax system (Febriani et al., 2024).

Confidence

Self-confidence is the confidence or self-confidence that a person has so that he can master a situation and produce various results that have positive and beneficial value (Hendrawati, 2022). Confidence is the same as self-efficacy. Self efficacy is an individual's belief in the ability he or she has to complete a particular task or obligation as expected Wijayani et al., (2022) and (Xiaoting Lv, 2022). Indicators of confidence include high feelings of optimism, responsibility, skill in completing tasks, being positive towards criticism (Sulistiyanti et al., 2022).

Job Market Considerations

According to Anjani et al., (2023) consideration is an opinion about the good and bad of something. Various tax professions are fields that provide job opportunities to the community (Pai et al., 2023). As the number of taxpayers increases from year to year, more and more qualified employees are sought in the field of tax (Wardani & Devi, 2023). So the consideration of the job market is one of the things that a person considers in choosing a job, because each job has different opportunities and opportunities. Indicators of job market considerations include more guaranteed job security, ease of access, avoiding termination, and a pleasant work environment (Pramiana, 2023).

Data Analysis

The data analysis technique in this study uses the structural equation model (sem) with software partial least square (PLS). Variables or constructs with reflective indicators assume that the covariance between model measurements is explained by the variance that is a manifestation of the construct domain. The direction of the indicator is from the construct to the indicator. PLS does not require any specific distribution assumptions for parameter estimation, so parametric techniques to test or evaluate significance are not required Suryadi et al., (2021), (Hotel et al., 2025).

Measurement Model (Outer Model)

Convergent Validity Test

Validity testing for reflective indicators can be performed using the correlation between the indicator's score and its construct score. Convergent validity is related to the principle that the gauges of a construct should be highly correlated. The convergent validity test of the reflective indicator can be seen from the value loading factor for each construct indicator. Rule of thumb which is usually used to assess the validity of the convergence, i.e. the loading factor must be more than 0.7 for research to be confirmatory (Ghozali & Latan, 2015). In addition, this convergent validity test can be seen through the average variance extracted (AVE) value with an expected value of > 0.5 (Haryono, 2016:382).

Discriminating Validity Test

Discriminant validity is done to ensure that each concept of each latent variable is different from the others. The model has discriminant validity it is good if each loading value of each indicator of a latent variable has the greatest load value with other loading values against the other latent variable (Suryadi et al., 2021). According to Ghozali, (2014) reflective indicators need to be tested for discriminant validity (discriminant validity) by comparing the values in the table cross loading. If the correlation of the construct with the measurement item is greater than the size of the other construct. This suggests that latent constructs predict the size of their blocks better than the size of other blocks. The validity of the discriminant can also be tested with reflective indicators, namely by looking at the value of the cross loading for each variable it should be > 0.70 (Ghozali & Latan, 2015).

Reliability Test

Reliability tests are used to test the reliability of a construct. It aims to prove the accuracy, consistency and precision of the instrument in measuring constructs. Rule of thumb used in determining composite reliability can be seen when the value composite reliability must be greater than 0.7 for studies that are confirmatory and a score of 0.6 – 0.7 is still acceptable for research of a exploratory (Ghozali & Latan, 2015).

Evaluation of Structural Models (Inner Model)

R-Square Test

Value changes R-squares it can be used to explain the influence of certain exogenous latent variables on whether they have a substantive influence. Value R-squares 0.75 (strong), 0.50 (laughs) and 0.25 (weak). Results of PLS R-squares represents the number of variants of the construct described by the model Suryadi et al., (2021), (Susanti et al., 2023).

Significance Test (Hypothesis Test)

The hypothesis test in this study used the PLS analysis method (partial least square) which is based on the bootstrapping used when processing structural models. The statistical test in this method uses a t-test or a t-test. Probability value, p-value, value with an alpha of 5 % is less than 0.05. The t-table value for alpha 5 % is 1.64. So, the criterion for the acceptance of the hypothesis is when t-statistics $>$ t-tables. Testing was carried out with t-test, if obtained p-value ≤ 0.05 (alpha 5%), then the data is significant (Ghozali, 2014).

FINDINGS AND DISCUSSION

Findings

Measurement Model (Outer Model)

Convergent Validity Test

The results of convergent validity can be seen from loading factor and the value average variance extracted (AVE). Value loading factor the expected test of this convergent validity test must be greater than 0.7 to be declared valid. Value loading factor must be more than 0.7 for research to be confirmatory and a factor value between 0.6-0.7 for research that is exploratory still acceptable (Ghozali & Latan, 2015). Meanwhile, the next stage of convergent validity testing is that the expected AVE value must be greater than 0.5 so that the latent variable can be declared valid (Haryono, 2016).

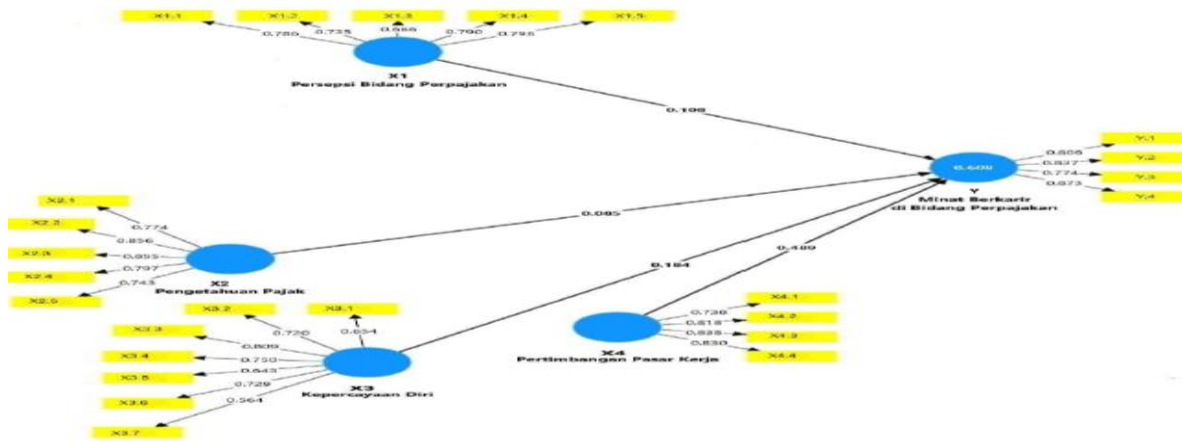


Figure 2. Convergent Validity Test

Source: Processed primary data (2024).

Table 1. Loading Factor Value

Variable	Indicators	Outer Loading	Information
(X ₁) perception of taxation	X _{1.1}	0,781	Valid
	X _{1.2}	0,713	Valid
	X _{1.4}	0,785	Valid
	X _{1.5}	0,833	Valid
	X _{1.6}	0,806	Valid
(X ₂) tax knowledge	X _{2.1}	0,773	Valid
	X _{2.2}	0,856	Valid
	X _{2.3}	0,855	Valid
	X _{2.4}	0,797	Valid
	X _{2.5}	0,743	Valid
(X ₃) confidence	X _{3.1}	0,712	Valid
	X _{3.2}	0,854	Valid
	X _{3.3}	0,798	Valid
	X _{3.4}	0,773	Valid
	X _{3.5}	0,750	Valid
(X ₄) job market considerations	X _{4.1}	0,738	Valid
	X _{4.2}	0,818	Valid
	X _{4.3}	0,838	Valid
	X _{4.4}	0,830	Valid
	X _{4.5}	0,830	Valid
(Y) interest in a career in taxation	Y _{1.1}	0,806	Valid
	Y _{1.2}	0,839	Valid
	Y _{1.3}	0,772	Valid
	Y _{1.4}	0,873	Valid

Source: Processed primary data (2024).

Based on the results of table 2, the results of all indicators have been presented after the deletion and have been declared valid with a value loading factor greater than 0.7 and can be continued for the next stage of testing. The next stage of convergent validity testing is that the expected AVE value must be greater than 0.5 so that the latent variable can be declared valid Haryono, (2016), (Susanti et al., 2024). The following is the presentation of the value average variance extracted (AVE) in table 2:

Table 2. Average Variance Extracted (AVE)

Variable	Average Variance Extracted (AVE)	Information
Perception of the tax sector (X ₁)	0,607	Valid
Tax knowledge (X ₂)	0,650	Valid
Confidence (X ₃)	0,618	Valid
Job market considerations (X ₄)	0,651	Valid
Interest in a career in taxation (Y)	0,678	Valid

Source: Processed primary data (2024).

Based on the average variance extracted (AVE) value in table 2, it can be declared valid because the AVE value shows more than 0.5 so that all variables can be used for the next stage of testing.

The model has discriminant validity it is good if each loading value of each indicator of a latent variable has the greatest load value with other loading values against the other latent variable (Suryadi et al., 2021).

Table 3. Cross Loading

	X ₁	X ₂	X ₃	X ₄	Y
X _{1.1}	0,781	0,173	0,304	0,229	0,295
X _{1.2}	0,713	0,112	0,184	0,156	0,226
X _{1.4}	0,785	0,261	0,275	0,325	0,316
X _{1.5}	0,833	0,419	0,440	0,450	0,500
X _{2.1}	0,344	0,773	0,441	0,460	0,421
X _{2.2}	0,251	0,856	0,396	0,464	0,414
X _{2.3}	0,320	0,855	0,455	0,472	0,483
X _{2.4}	0,260	0,797	0,384	0,380	0,366
X _{2.5}	0,218	0,743	0,370	0,359	0,392
X _{3.2}	0,372	0,364	0,712	0,425	0,407
X _{3.3}	0,317	0,383	0,854	0,463	0,532
X _{3.4}	0,415	0,469	0,798	0,541	0,474
X _{3.6}	0,212	0,390	0,773	0,476	0,475
X _{4.1}	0,285	0,360	0,358	0,738	0,478
X _{4.2}	0,293	0,453	0,432	0,818	0,584
X _{4.3}	0,315	0,403	0,471	0,838	0,575
X _{4.4}	0,406	0,487	0,646	0,830	0,697
Y _{.1}	0,343	0,380	0,460	0,599	0,806
Y _{.2}	0,386	0,404	0,469	0,582	0,839
Y _{.3}	0,348	0,358	0,455	0,542	0,772
Y _{.4}	0,435	0,543	0,589	0,680	0,873

Source: Processed primary data (2024).

The results of processing table 3 which presents the results of cross loading can be concluded that all indicators have a larger correlation coefficient with each construct compared to the value of the indicator correlation coefficient in the construct in the other columns. Thus, it can be concluded that the indicators of each variable are good and can meet the criteria of discriminant validity.

Reliability Test

The reliability test stage is measured by the criteria namely composite reliability of the indicator block that measures the variable. Rule of thumb used in determining composite reliability can be seen when the value composite reliability must be greater than 0.7 for studies that are confirmatory and a value of 0.6-0.7 is still acceptable for research of the nature of exploratory (Ghozali & Latan, 2015).

Table 4. Composite Reability

Variable	Composite Reliability	Information
Perception of the tax sector (X ₁)	0,860	Reliable
Tax knowledge (X ₂)	0,902	Reliable
Confidence (X ₃)	0,865	Reliable
Job market considerations (X ₄)	0,882	Reliable
Interest in a career in taxation (Y)	0,893	Reliable

Source: Processed primary data (2024).

Based on the results of table 4, it can be concluded that all variables in this study have a composite reliability value of > 0.7 so that they have good reliability and meet the composite reliability criteria.

Structural Model (Inner Model)

R-Square Test

R-Square testing is carried out to ensure that the constructed structural model is strong and accurate by looking at the value of R-square and the significance of the research model. Here is table 5 presenting the R-square values.

Table 5. R-Square

Variable	R-Square
Interest in career in taxation	0,609

Source: Processed primary data (2024).

Based on the results of table 5 which is used to see the influence of variables perception in the field of taxation, tax knowledge, confidence and job market considerations on the variables of career interest in the field of taxation. From table 5, there is an R-square value of the variable of career interest in taxation (Y) of 0.609 which can be concluded that the variable of career interest in taxation can be influenced by independent variables of 60.9% and the rest is influenced by other independent variables outside the study of 39.1%.

Significance Test

The next stage of testing is a significance test which is useful to determine the influence of each variable by paying attention to the path coefficient value and the t-statistical value.

Table 6. Path Coefficient

	Original Sample	T statistics	P Values
Perception of the field of taxation → interest in a career in the field of taxation	0,122	1,684 > 1.64	0,046
Tax knowledge → interest in a career in taxation	0,095	1.714 > 1.64	0,043
Self-confidence → interest in a career in taxation	0,153	2,319 > 1.64	0,010
Job market considerations → interest in a career in taxation	0,482	7,194 > 1.64	0,000

Source: Processed primary data (2024).

The results of the test of the perception variable of the tax field on career interest in the field of taxation have obtained the results of the original sample value parameter of 0.122 with a t-statistical value of 1.684 where the t-statistical value > t-table value is 1.64 and the significance value is $0.046 < 0.05$. This shows that the perception of the tax field has a positive effect on career interest in the field of taxation. So that H_1 which states that the perception of the tax field has a positive effect on interest in a career in the field of taxation is accepted.

The results of the test of the variable of tax knowledge on career interest in the field of taxation showed an original sample value of 0.095 with a t-statistic value of 1.714 where the t-statistical value > t-table value was 1.64 and the significance value was $0.043 < 0.05$. This shows that tax knowledge has a positive effect on interest in a career in the field of taxation. So that H_2 which states that tax knowledge has a positive effect on career interest in the field of taxation is accepted.

The results of the test of the confidence variable on career interest in the field of taxation showed an original sample value of 0.153 with a t-statistic value of 2.319 where the t-statistic value > t-table value was 1.64 and the significance value was $0.010 < 0.05$. This shows that confidence has a positive effect on interest in a career in the field of taxation. So that H_3 which states that confidence has a positive effect on career interest in the field of taxation is accepted.

The results of the test of the variables of job market considerations on career interest in the field of taxation showed an original sample value of 0.482 with a t-statistic value of 7.194 where the t-statistical value > t-table value was 1.64 and the significance value was $0.000 < 0.05$. This shows that job market considerations have a positive effect on interest in a career in the field of taxation. So that H_4 which states that job market considerations have a positive effect on career interest in the field of taxation are accepted.

Discussion

First Hypothesis Testing

The Influence of Perception of the Tax Sector on Interest in a Career in the Field of Taxation

The first hypothesis proposed is that the perception of the field of taxation has a positive effect on interest in a career in the field of taxation. Based on the results of the hypothesis test, it was shown that H_1 was accepted, because there was a result of obtaining an original sample value of 0.122, a t-statistic value of 1.684 which means that the t-statistical value > the t-table value was 1.64 with a p-value of $0.046 < 0.05$. The results of the test prove that the perception of the tax field has a positive effect on career interest in the field of taxation. Good perception in the field of taxation can increase students' interest in a career in the field of taxation. Based on the answers to the findings in the tabulation results

on the perception indicator that tax lectures help when pursuing a career in the field of taxation, as many as 127 respondents (40.6%) answered yes and 174 respondents (55.6%) who answered strongly agreed. This perception can increase interest in a career in the field of taxation.

The results of this study are in line with theory of planned behavior, which explains how an individual's intention to behave is influenced by their beliefs and perceptions. Perception is one of the factors that can influence or cause interest in a career. When a student has a good or positive perception of the field of taxation, then the specialization in a career in the field of taxation in students will increase (Novianingdyah, 2022). The results of this study are in line with the research Hendrawati, (2022) and Novianingdyah, (2022) which states that the perception of the tax field has a positive effect on career interest in the field of taxation. The results of this study are different from the research conducted by Safitri et al., (2021), Damayanti & Kurniawan, (2021) and Khairunnisa & Kurniawan, (2020) which states that perception has no effect on interest in a career in the field of taxation.

Second Hypothesis Testing

The second hypothesis proposed is that tax knowledge has a positive effect on career interest in taxation. Based on the results of the hypothesis test, it shows that H_2 is accepted, because there is a result of obtaining an original sample value of 0.095 with a statistical t-value of 1.714 which means that the t-statistical value > the t-table value of 1.64 with a p value by $0.043 < 0.05$. The results of the test prove that tax knowledge has a positive effect on career interest in the field of taxation. Based on the answers to the findings on the tabulation results on the tax regulation knowledge indicator, as many as 200 respondents (63.9%) answered yes and 51 respondents (16.3%) who answered strongly agreed. When a student has insight into the field of taxation related to knowledge of general provisions and tax procedures, tax regulations, the tax system, knowledge of calculating the amount of tax owed and the payment deadline as well as reporting and knowledge of filling out tax returns, interest in a career in the field of taxation will increase. The more they have knowledge related to these things, the more confident students will be that when they have a career in the field of taxation they will be able and able to do all tasks and responsibilities related to the field of taxation, so that interest in a career in the field of taxation increases.

The results of this study are in line with theory of planned behavior relating to the control of behavioral perception describes the circumstances in which a person believes that an action is easy or difficult to do. Theory of planned behavior can predict the behavior and good intentions of individuals to carry out certain behaviors. A student who has extensive knowledge and insight about taxation will increase interest in a career in the field of taxation. The wider the tax knowledge that students have, the more confident they will be and the student will think that if they have the provision of tax knowledge, it will make it easier for them to have a career and pursue the field of taxation and this will increase their interest in a career in the field of taxation. The results of this study are supported by research Nurchayati et al., (2023) and Zyahwa et al., (2023) which shows that tax knowledge has a positive effect on career interest in the field of taxation. In contrast to research Hendrawati, (2022), Safitri et al., (2021) and Novianingdyah, (2022) which states that tax knowledge has no effect on interest in a career in the field of taxation.

Third Hypothesis Testing

The third hypothesis proposed is that self-confidence has a positive effect on interest in a career in the field of taxation. Based on the results of the hypothesis test, it shows that H_3 is accepted, because there is a result of obtaining an original sample value of 0.153 with a statistical t-value of 2.319 which means that the t-statistical value > the t-table value is 1.64 with a p value by $0.010 < 0.05$. The results of the test prove that confidence has a positive effect on interest in a career in the field of taxation. Based on the answers to the findings on the tabulation results on the indicator, there is a high sense of optimism to achieve or obtain something, as many as 179 respondents (57.2%) who answered yes and 93 respondents (29.7%) who answered strongly agree. When a person has a sense of optimism to achieve and acquire something in a career in the field of taxation then that sense of optimism will increase interest in a career in the field of taxation. In addition, when students like challenging tasks and seek new responsibilities and have skills in completing tasks and always completing them on time, it can support students' interest in a career in taxation because it can increase motivation and satisfaction

when students have entered the world of work. Then students who have a positive reaction to criticism can increase their career interest in this case a career in taxation because it can help improve skills and work productivity, and can show that there is an effort to improve themselves to be better.

The results of this study are in line with theory of planned behavior which represent the perceived behavioral control factors, where this theory is Confidence Influence students' interest in a career in the field of taxation. Students are required to be confident in their own abilities in order to be able to complete the task at hand with full responsibility. Confidence in one's own abilities is needed in the world of work. Students with high confidence in a career in taxation will have a higher interest in the career. If the confidence they have is strong, then students will have an effort to continue to overcome and push themselves persistently so that it is achieved in students interested in a career in taxation (Wijayani et al., 2022). The results of this study are supported by research Hendrawati, (2022) and Wijayani et al., (2022) which states that confidence has a positive effect on career interest in the field of taxation. In contrast to the results of the study Hardiningsih et al., (2021) and Damayanti & Kurniawan (2021) who showed that confidence does not affect career interest in the field of taxation.

Testing the Fourth Hypothesis

The fourth hypothesis proposed is that job market considerations have a positive effect on career interest in taxation. Based on the results of the hypothesis test, it shows that H_4 is accepted, because there is a result of obtaining an original sample value of 0.482 with a statistical t-value of 7.194 which means that the t-statistical value > the t-table value is 1.64 with a p-value of $0.000 < 0.05$. The results of the test prove that job market considerations have a positive effect on career interest in the field of taxation. Based on the answers to the findings on the tabulation results on the more guaranteed work safety indicator, as many as 216 respondents (69.01%) answered yes and 46 respondents (14.7%) who answered strongly agreed. Many students agree to have an interest in the profession in the field of taxation.

The results of the study are in line with theory of planned behavior, where students will plan what they will do to achieve the future such as considering the job market before entering the career that will be of interest. This means that the more students have consideration of the job market in the field of taxation, the more interested students will be in a career in the field of taxation (Pramiana, 2023). The results of this study are supported by research Pramiana, (2023), Rahmawati et al., (2022) and Aji et al., (2022) which shows that job market considerations have a positive effect on interest in a career in the field of taxation. In contrast to the results of the study Wardani & Devi, (2023) and Pangestu & Phebyana, (2023) which shows that job market considerations have no effect on career interest in taxation.

CONCLUSION

The results of the study show that perception of the field of taxation, tax knowledge, confidence and job market considerations have a positive effect on career interest in the field of taxation. Perception of the field of taxation has a positive effect on interest in a career in the field of tax. When a student has a positive perception or view, if tax lectures will later help when pursuing a career in the field of taxation, it will increase confidence so that later interest in a career in the field of taxation will increase. Tax knowledge has a positive effect on career interest in the field of taxation. When a person has insight into the field of taxation, one of which is related to tax regulations, it will increase confidence so that later interest in a career in the field of taxation will increase. Confidence has a positive effect on interest in a career in the field of taxation. When a person has a sense of optimism and high confidence to achieve something, in this case a career in the field of taxation, then that sense of optimism will increase interest in a career in the field of taxation. Lastly, the consideration of the job market has a positive effect on interest in a career in the field of taxation. The more positive and good a student's consideration of the job market in the field of taxation, the more interested a student will be in a career in the field of taxation. For future researchers who want to research the same topic, it is hoped that they can add other variables related to career interests in the field of taxation outside of the four independent variables that have been researched such as tax training. The reason for the addition of these variables is because students who take part in tax training activities will be motivated by their desire to choose a career in

the field of taxation, the existence of tax training they indirectly already have provisions from the beginning before entering the world of work. The questionnaire is distributed directly to the research respondents, therefore it is hoped that when distributing the questionnaire, the researcher can provide explanations related to the indicators and research variables so that the respondents can understand and can fill in according to the actual situation.

REFERENCES

- Agustina, E. (2020). Hukum Pajak dan Penerapannya Untuk Kesejahteraan Sosial. *Solusi*, 18(3), 407–418. <https://doi.org/10.36546/solusi.v18i3.311>
- Aji, A. W., Ayem, S., & Ratrisna, Y. R. C. T. (2022). Pengaruh Persepsi Karir, Pertimbangan Pasar Kerja, dan Penghargaan Finansial Terhadap Minat Berkarir di Bidang Perpajakan (Studi Kasus Pada Mahasiswa Program Studi Akuntansi Fakultas Ekonomi Universitas Sarjanawiyata Tamansiswa). *Jurnal Ilmiah Akuntansi*, 13(1), 89–97.
- Aji, A. W., Ayem, S., & Ratrisna, Y. R. C. T. (2022). Pengaruh Persepsi Karir, Pertimbangan Pasar Kerja, dan Penghargaan Finansial Terhadap Minat Berkarir di Bidang Perpajakan (Studi Kasus Pada Mahasiswa Program Studi Akuntansi Fakultas Ekonomi Universitas Sarjanawiyata Tamansiswa). *Jurnal Ilmiah Akuntansi*, 13(1), 89–97.
- Andreas, & Savitri, E. (2015). The Effect of Tax Socialization, Tax Knowledge, Expediency of Tax ID Number and Service Quality on Taxpayers Compliance with Taxpayers Awareness as Mediating Variables. *Procedia-Social and Behavioral Sciences*, 211(September), 163–169. <https://doi.org/10.1016/j.sbspro.2015.11.024>
- Anjani, Y., Sukartini, S., & Djefris, D. (2023). Pengaruh Pengetahuan Pajak, Penghargaan Finansial, dan Pertimbangan Pasar Kerja Terhadap Minat Mahasiswa Jurusan Akuntansi Untuk Berkarir Dibidang Perpajakan. *Jurnal Akuntansi, Bisnis dan Ekonomi Indonesia (JABEI)*, 2(1), 91–102. <https://doi.org/10.30630/jabei.v2i1.53>
- Brydsten, A., & Baranowska-Rataj, A. (2022). Intergenerational Interdependence of Labour Market Careers. *Advances in Life Course Research*, 54(May 2020). <https://doi.org/10.1016/j.alcr.2022.100513>
- Charlier, D., Legendre, B., & Le-Duigou, S. (2025). Carbon Taxes and Labor Market: Balancing Environmental and Social Impacts. *Economic Modelling*, 147(June 2024), 107041. <https://doi.org/10.1016/j.econmod.2025.107041>
- Cheung, S. L., & Nadan, V. (2020). Anticipatory Effects of Competition on Confidence and Risk Preference *. *Journal of Behavioral and Experimental Economics*, 116(March), 102367. <https://doi.org/10.1016/j.socec.2025.102367>
- Damayanti, K., & Kurniawan, A. (2021). Faktor-Faktor yang Mempengaruhi Minat Mahasiswa Program Akuntansi Untuk Berkarir Sebagai Konsultan Pajak. *Jurnal Edukasi Ekonomi, Pendidikan dan Akuntansi*, 5(3), 921–934. <https://doi.org/10.32877/eb.v5i3.652>
- Erawati, T., & Rosmelisa, C. (2023). Reslaj: Religion Education Social Laa Roiba Journal Sarjanawiyata Tamansiswa Reslaj: Religion Education Social Laa Roiba Journal. *Reslaj: Religion Education Social Laa Roiba Journal*, 4(1), 2160–2171. <https://doi.org/10.47476/reslaj.v5i4.2148>
- Faidani, A. B., Soegiarto, D., & Susanti, D. A. (2023). Pengaruh Kesadaran Pajak, Pemahaman Peraturan Perpajakan, Sanksi Perpajakan, dan Kualitas Pelayanan Terhadap Kepatuhan Wajib Pajak Dengan Sosialisasi Sebagai Variabel Moderasi. *Jurnal Riset Akuntansi Mercu Buana*, 9(1), 82–95. <https://doi.org/10.26486/jramb.v9i1.3243>
- Febriani, E., Putri, A., & Kusumah, A. (2024). Peran Mediasi Tax Knowledge dalam Hubungan Tax Education dan Tax Compliance. *Jurnal Akuntansi dan Ekonomika*, 14(1), 43–51. <https://doi.org/10.37859/jae.v14i1.6966>

- Gangl, K., Van Dijk, W. W., Van Dijk, E., & Hofmann, E. (2020). Building Versus Maintaining a Perceived Confidence-Based Tax Climate: Experimental Evidence. *Journal of Economic Psychology*, 81(June), 102310. <https://doi.org/10.1016/j.joep.2020.102310>
- Ghozali, I. (2014). *Struktural Equation Modeling, Metode Alternatif Dengan Partial Least Square (PLS) (Edisi 4)*. Badan Penerbit Universitas Diponegoro.
- Ghozali, I., & Latan, H. (2015). *Partial Least Squares Konsep Teknik dan Aplikasi Menggunakan Program SmartPLS 3.0 Untuk Penelitian Empiris*. Badan Penerbit Universitas Diponegoro.
- Hardiningsih, P., Srimindarti, C., Khanifah, K., & Yunianto, A. (2021). Accounting Career Interests: A Structural Approach. *Journal of Asian Finance, Economics and Business*, 8(2), 1247–1262. <https://doi.org/10.13106/jafeb.2021.vol8.no2.1247>
- Hendrawati, E. (2022). Apa yang Mempengaruhi Minat Berkarir di Perpajakan? *Equilibrium: Jurnal Ekonomi-Manajemen-Akuntansi*, 18(1), 33. <https://doi.org/10.30742/equilibrium.v18i1.2047>
- Hotel, P., Pajak, D., Anggie, M., Siregar, P., & Rani, M. M. (2025). Local Revenue in Jakarta: The Influence of Motor Vehicle Tax, Hotel Tax and Entertainment Tax Pendapatan Asli Daerah DKI Jakarta: Pengaruh Pajak Kendaraan. 12(2014), 1–14. <https://doi.org/10.55963/jraa.v12i1.732>
- IAIN, T. C. (2024). 27 Mahasiswa IAIN Kudus Lolos Dalam Program Renjani 2025. *Progdi Akuntansi Syariah*.
- Khairunnisa, S., & Kurniawan, R. (2020). Faktor-Faktor yang Mempengaruhi Minat Mahasiswa Akuntansi Untuk Berkarir di Bidang Perpajakan. *Jurnal Akuntansi Trisakti*, 7(2), 175–190. <https://doi.org/10.25105/jat.v7i2.7622>
- Kurniati, D. (2024). Perkembangan Teknologi Jadikan Prospek Profesi Pajak Makin Luas. *DDTC News*.
- Miradji, M. A., & Adi, B. (2020). The Influence of Motivation and Professional Perception of Career in Taxation of Feb Students of PGRI Adi Buana University of Surabaya for Career in Taxation. *Business and Accounting Research (IJEBA)*, 4(4), 1082-1088.
- Muhammad Nuryatno, R. H. (2019). Factors That Influence the Interest in Using Tax Consultant Services. *Jurnal Akuntansi*, 23(1), 77. <https://doi.org/10.24912/ja.v23i1.461>
- Naradasari, N. S., & Wahyudi, D. (2022). Pengaruh Persepsi, Motivasi, Minat, dan Pengetahuan Perpajakan Terhadap Keputusan Pemilihan Berkarir Dibidang Perpajakan. *Owner*, 6(1), 99–110. <https://doi.org/10.33395/owner.v6i1.622>
- Nelson, C., & Rowangould, G. (2024). Lacking Knowledge or Lacking Support? An Informed Choice Study of Support for Mileage Fees as an Alternative to Gas Taxes. *Transportation Research Interdisciplinary Perspectives*, 27(January), 101208. <https://doi.org/10.1016/j.trip.2024.101208>
- Novianingdyah, I. (2022). Pengetahuan Pajak, Persepsi Mahasiswa, Minat Mahasiswa Berkarir di Bidang Perpajakan: Asas Kemandirian Sebagai Variabel Moderasi. *Jurnal Literasi Akuntansi*, 2 (Accounting 2018), 24–34.
- Nurchayati, N., Ufaida, A., Parju, P., & Muchayatin, M. (2023). Minat Berkarier Mahasiswa Akuntansi Dibidang Perpajakan: Pengetahuan Perpajakan, Motivasi dan Penghargaan Finansial. *Serat Acitya*, 12(2), 131-142. <https://doi.org/10.56444/sa.v12i2.1076>
- Pai, I. N., Budi, D. A. N., Subject, P., Smpn, A. T., & Banyuwangi, G. (2023). ICHES: International Conference on Humanity Education and Social. *International Conference on Humanity Education and Sosial*, 2(1), 11.
- Pangestu, J. C., & Phebyana, M. (2023). Analysis of Factors Affecting the Interest of Accounting Students in Taxation Professions After the Pandemic Period. *Jurnal Ekonomi*, 12(03), 2023.
- Pramiana, O. (2023). Pertimbangan Pasar Kerja, Penghargaan Finansial, Nilai Intrinsik Pekerjaan dan Pelatihan Brevet Berpengaruh Terhadap Minat Berkarir Bidang Perpajakan. *Jurnal Ekuivalensi*, 9(1), 91–107.

- Pratama, A. R., & Wi, P. (2022). The Influence of Perceptions, Interests, Motivations and Labor Market Considerations on Careers in Taxation on Accounting Students at Buddhi Dharma University. *Global Accounting: Jurnal Akuntansi*, 1(2), 1-10.
- Puspitaningrum, E., & Yushita, A. N. (2019). Pengaruh Persepsi, Motivasi, dan Pengakuan Profesional Terhadap Minat Berkarir di Bidang Perpajakan Pada Mahasiswa Program Studi Akuntansi Universitas Negeri Yogyakarta. *Profita Kajian Ilmu Akuntansi*, 7(7), 1-15.
- Rahmawati, D., Indra, P., & Utaminingsyas, T. H. (2022). Pengaruh Self Efficacy, Pertimbangan Pasar Kerja, dan Pengetahuan Perpajakan Terhadap Minat Memilih Karier Konsultan Pajak Pada Mahasiswa Akuntansi Universitas Negeri Jakarta. *Jurnal Akuntansi. Perpajakan dan Auding*, 3(2), 461–479.
- Saad, N. (2014). Tax Knowledge, Tax Complexity and Tax Compliance: Taxpayers' View. *Procedia - Social and Behavioral Sciences*, 109(1), 1069-1075. <https://doi.org/10.1016/j.sbspro.2013.12.590>
- Safitri, M., Budiman, N. A., & Salisa, N. R. (2021). Pengaruh Persepsi, Motivasi, Self Efficacy, Pengetahuan Pajak, dan Pertimbangan Pasar Kerja terhadap Minat Berkarir di Bidang Perpajakan. Program Studi Akuntansi Fakultas Ekonomi dan Bisnis Universitas Muria Kudus, 1-14.
- Shaari, N., Ali, A., & Ismail, N. (2015). Student's Awareness and Knowledge on the Implementation of Goods and Services Tax (GST) in Malaysia. *Procedia Economics and Finance*, 31(15), 269–279. [https://doi.org/10.1016/s2212-5671\(15\)01229-0](https://doi.org/10.1016/s2212-5671(15)01229-0)
- Sulistiyanti, U., Kurniawan, S., & Wibisono, A. F. (2022). The Determinant Factors Influencing Accounting Students' Interest in Tax Career. *Journal of Contemporary Accounting*, 4(2), 95-105. <https://doi.org/10.20885/jca.vol4.iss2.art3>
- Suryadi, N., Yusnelly, A., Ekonomi dan Ilmu Sosial, F., & Islam Negeri Sultan Syarif Kasim Riau, U. (2021a). Faktor-Faktor yang Mempengaruhi Minat Mahasiswa Jurusan Akuntansi Terhadap Pemilihan Berkarir Dibidang Perpajakan Dengan Religiusitas Sebagai Variabel Moderasi (Studi Kasus Pada Universitas Negeri di Pekanbaru). *Jurnal Pundi*, 05(02), 265-280. <https://doi.org/10.31575/jp.v5i2.364>
- Susanti, D. A., Fithri, D. L., Gunawan, B., Budiman, N. A., Mulyani, S., & Nugraha, F. (2024). The Influence of Business Model Canvas on Financial Performance of Micro, Small, and Medium Enterprises (MSMEs). *Journal of Ecohumanism*, 3(6), 932-945. <https://doi.org/10.62754/joe.v3i6.4062>
- Susanti, D. A., Mulyani, U. R., Fadhlani, A., & Yuwanda, T. (2023). Pengaruh Ukuran Usaha, Persepsi Pemilik dan Lama Usaha Terhadap Pemahaman UMKM Dalam Menyusun Laporan Keuangan Berdasarkan Sak-Emkm (Studi Pada Umkm di Kabupaten Demak). *JEBI (Jurnal Ekonomi dan Bisnis Islam)*, 7(1), 24. <https://doi.org/10.15548/jebi.v7i1.386>
- Suyanto, S., Desinta Azizah Pramesti, & Fuadhillah Kirana Putri. (2024). Perception, Self Efficacy, Students' Career Interest in Taxation: Family Environment as a Moderating. *Jurnal Riset Akuntansi dan Bisnis Airlangga*, 9(1), 38-61. <https://doi.org/10.20473/jraba.v9i1.56695>
- Vincent, R. C. (2023). Vertical Taxing Rights and Tax Compliance Norms. *Journal of Economic Behavior and Organization*, 205, 443-467. <https://doi.org/10.1016/j.jebo.2022.11.003>
- Wardani, D. K., & Devi, S. (2023). Penerapan Ajaran Tri Naga dan Pertimbangan Pasar Kerja pada Minat Berkarir di Bidang Perpajakan. *Ekonomis: Journal of Economics and Business*, 7(1), 354. <https://doi.org/10.33087/ekonomis.v7i1.753>
- Wijayani, D. I. L., Kusno, H. S., & Ismawanto, T. (2022). Pengaruh Program Relawan Pajak, Self-Efficacy dan Pelatihan Pajak Terhadap Minat Mahasiswa Berkarir di Bidang Perpajakan. *Inovasi: Jurnal Ekonomi. Keuangan dan Manajemen*, 18(3), 522-531. <https://doi.org/10.29264/jinv.v18i3.11716>

- Xiaoting Lv, Z. W. (2022). Effects of Taxation on Social Innovation and Implications for Achieving Sustainable Development Goals in Developing Countries: A Literature Review. *International Journal of Innovation Studies*, 6(4), 259–275. <https://doi.org/10.1016/j.ijis.2022.08.002>
- Xiaoting Lv, Z. W. (2023). Physician Entrepreneurship: A Study of Early Career Physicians' Founding Motivations and Actions. *Social Science and Medicine*, 339(January), 116393. <https://doi.org/10.1016/j.socscimed.2023.116393>
- Xiaoting Lv, Z. W. (2024). The Impact of Taxation, Technological Innovation and Trade Openness on Renewable Energy Investment: Evidence from the Top Renewable Energy Producing Countries. *Energy*, 306(February), 132539. <https://doi.org/10.1016/j.energy.2024.132539>
- Zyahwa, F., Pramukty, R., & Yulaeli, T. (2023a). Pengaruh Motivasi, Persepsi dan Pengetahuan Pajak terhadap Minat Pemilihan Karir di Bidang Perpajakan (Studi pada Mahasiswa Fakultas Ekonomi dan Bisnis di Ubhara Jaya). *Muqaddimah: Jurnal Ekonomi, Manajemen, Akuntansi dan Bisnis*, 1(1), 211-228.