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WORK ENVIRONMENT, JOB MARKET, AND FINANCIAL REWARDS ON TAX CONSULTANT'S CAREER INTEREST

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The purpose of this study is to examine how career interest in tax consulting is influenced by financial rewards, job market factors, and work environment. All students enrolled in Maranatha Christian University's undergraduate accounting department (Accounting Program) become the population. Explanatory research is the methodology employed in this study. In sampling, purposeful sampling is employed. Thirty respondents were selected from the circulated questionnaire and used as research samples. SPSS was used to process the data. The T-test, or multiple linear regression analysis, is a method used to test hypotheses. The study's findings indicated that while work environment had an impact on career interest as tax consultants, financial rewards and job market had little effect. The study concludes that the three hypotheses have been statistically supported, and that it is pertinent to conduct given that there are still relatively few tax consultants in Indonesia in comparison to the country's taxpayer population.

Keywords: *Consultant; Environment; Financial; Job; Market; Rewards; Tax; Work*

INTRODUCTION

According to Ratnaningsih (2022), students are primarily motivated to pursue higher education in order to access a variety of employment options [1]. Because so many undergraduates today are expected to be more qualified, capable, and experienced, students—including accounting graduates—must have the necessary abilities prior to their time as students [2]. A career as a tax consultant is one of the options available to accounting majors. Both the public and private sectors benefit from the work of tax consultants. When it comes to the private sector, tax consultants help with management, planning, advice, and timely tax reporting to prevent penalties. For the government, they can help educate people [3].

According to data from the Directorate General of Taxes, Indonesia's tax workforce shrank between 2020 and 2022. The number of tax employees declined from 45,910 in 2020 to 45,652 in 2021 and then to 45,315 in 2022 (www.pajak.go.id). It might be argued that there are still very few tax consultants who are members of the Indonesian Tax Consultants Association (IKPI) as of 2022. Today, Indonesia has just 5,589 tax consultants. Italy has up to 116,000 tax experts, whereas Japan has 78,795 tax consultants (www.ikpi.or.id). With that figure, the tax consultant to population ratio in Indonesia remains high at 1:48,417. Actually, the ratios in Italy and Japan are 1:520 and 1:1605, respectively (www.kemenkeu.go.id) [4].

Financial rewards, the job market, and the work environment are some of the variables that this study found can influence students' enthusiasm in pursuing a career as tax consultants. Asfar

et al. (2019) assert that behaviorism heavily stresses how the principle of stimulus and response can influence behavior, which is consistent with behaviorism theory [5].

According to research by Fadhlika & Pramudianti (2023), interest in a career as a tax adviser is influenced by monetary prizes or awards. This runs counter to study by Muliando & Mangoting (2014), which found no relationship between students' career interests as tax advisors and financial income or prizes.

According to research by Muliando & Mangoting (2014), interest in a profession as a tax consultant is influenced by the job market. This is contrary to research by Putri & Andayani (2021), which found no relationship between students' interest in becoming tax consultants and the labor market.

According to research by Arini & Noviari (2021) a tax consultant's interest in their career is influenced by their surroundings. The work environment has no bearing on students' interest in becoming tax advisors, according to research by Muliando & Mangoting (2014).

There is a discrepancy between the findings of earlier research. As a result, the researcher is motivated to carry out this investigation in order to examine the findings of the subsequent research. It is crucial to conduct this research because it is hoped that by raising awareness of the value of tax consultants and identifying the variables that influence interest in a career in tax consulting, more accounting students will choose to become tax consultants, assisting more taxpayers in meeting their tax obligations.

THE LITERATURE REVIEW

Interest

Interest is a cognitive tool that combines a range of emotions, aspirations, positions, biases, anxieties, and other inclinations that influence a person's thinking [9]. In contrast, interest is a type of intrinsic motivation that serves as a learning tool and inspires someone to engage in these activities, according to Suprayanto and Rosad (2015), who made this claim in the study Fadhlika & Pramudianti (2023), interest is a personal characteristic that is associated with mental preparedness. It is also observed that interest plays a role that is directly linked to needs. A person experiences interest when they perceive the situation's transient qualities or meanings that are connected to their own needs or desires. As a result, if something relates to a person's personal interests, it will undoubtedly spark his interest (Yuniarti, 2017).

Career

The word "career," which means "development and progress in one's work," derives from the Dutch word "career." The Great Dictionary of Indonesian, on the other hand, defines a career as the evolution and advancement of an individual's life, employment, or status. A career is essentially the idea of continuing to advance in a chosen field of work. Moving up means entitled to greater income, as well as obtaining status, prestige and greater power. A person's attitude, behavior, and consistency in work-related activities are more important factors in determining their career than their level of success or failure [10]. According to Yudhantoko (2013) in a study by Ardianto (2014), accounting students will exert their greatest effort or behavior during the job choosing process in order to achieve the intended outcomes [11].

Tax Consultant

A tax consultant is a person or organization that helps taxpayers exercise their rights and complete their tax obligations in compliance with tax laws and regulations by offering tax advisory services. [12].

According to Khairannisa (2019) in Nugraheni et al. (2021), taxpayers use consultants to assist them in meeting their tax requirements because they don't understand the tax laws, believe they are confusing, and believe that they make tax compliance easier.

A tax consultant may offer the following services: tax consulting, help with managing tax rights and obligations, proxy services, and support for taxpayers in tax audits and tax disputes at the Supreme Court and the Directorate General of Taxes of the Tax Court, including regional & central taxes (IKPI, 2020 in Nugraheni et al., 2021) A tax consultant must evaluate or double-check facts to make it more pertinent and is not allowed to make false statements or information.

Job Market

According to Damayanti S. (2020) Job market considerations are an individual's assessment of the positive or negative aspects of their workplace. A person will think about a number of job-related factors before selecting and doing a job. This is done in order to lessen the challenges that will arise during the work that you have chosen to undertake. Chan (2012) in Damayanti S. (2020) stated that employment market factors include employment security and the availability of jobs or the convenience of finding job openings. According to Anjelia & Aisyaturrahmi (2024)'s research, the Theory of Planned Behavior (TBP) classifies the job market as a factor in the perception of behavioral control because career ease has an impact on a person's interest in pursuing the profession. Students are more likely to be interested in and want to pursue a career as a tax consultant if there are more job opportunities

Work Environment

One aspect of an organization that is constantly present is the work environment, which also includes the kind of work that is done there and where an employee works (Faddaqi, 2022). Another idea was presented by Ghani in Yulianti et al. (2022) in Fadhlika & Pramudianti (2023), who stated that a supportive work environment is essential to establishing a cozy, secure atmosphere and achieving ideal outcomes.

Financial Rewards Impact on Tax Consultant Career Interest

When it comes to ensuring employee satisfaction, some businesses view financial gain or rewards—which are counterperformances or results received in exchange for services—as the primary draw (Wijayati in Muliando & Mangoting (2014) in Ritayanti & Masdiantini (2022).

Financial prizes have an impact on accounting students' desire in a profession as tax advisors, according to the findings of a study conducted in 2023 by Fadhlika & Pramudianti (2023) . The study's findings corroborate those of Yulianti's (2022) earlier research in Fadhlika & Pramudianti (2023), which found that financial incentives significantly influence accounting students' motivation in pursuing a career as tax consultants.

The goal of accounting students working as tax advisors, according to a number of prior research, is to earn a significant salary commensurate with their position and acquire other intensive income [2].

How the Job Market Affects Interest in a Tax Consulting Career

The availability of jobs and the ease with which they can be obtained are two factors that characterize the job market [17]. According to the findings of the study, students' interest in a career as a tax consultant was significantly impacted by the employment market consideration, according to Fadaqqi (2022). In this regard, it can be said that the tax consultant profession offers a wide range of chances for professional growth as well as a sense of security against unfavorable circumstances like layoffs, which is why more students are interested in becoming tax consultants. Jobs where students are assured a career for a sufficient amount of time will pique their attention more. Three factors are taken into consideration by the labor market: increased demand for tax consultant services, easier understanding or obtaining of the work, and safer employment security (Fadaqqi, 2022).

The Effect of the Workplace on Interest in a Tax Consulting Career

The work environment, according to Daulay (2016), is everything that surrounds employees and has the potential to affect how they perform their assigned responsibilities [8]. In agreement with Putri (2019), Togatorop & Tipa (2023)'s research findings indicate that the work environment influences the decision to become a tax consultant.

Hypothesis

H1: Financial Rewards affects Career Interest as a Tax Consultant

H2: The Job Market Affects Career Interest as a Tax Consultant

H3: Work Environment Affects Career Interest as a Tax Consultant

H4: Financial Rewards, Job Market, and Work Environment Affect Career Interest as a Tax Consultant

METHODS

This study uses the explanatory research method to apply a quantitative methodology [5]. In this study, purposive sampling is used [15]. All enrolled students in Maranatha Christian University's Accounting Study Program make up the study's population. According to Singarimbun and Efendi (1995: 33) in Nuryadi & Rahmawati (2018), the minimum number of questionnaire trials was at least 30 respondents, which is in line with the number of samples collected, which was 30 respondents.

The following criteria will be considered to choose candidates for this study:

Current Accounting Study Program Participants, Odd Semester 2024–2025 Accounting Study Program Students, and Students are aware of the profession of tax consultants.

Methods of Data Analysis

The Validity and Reliability Test is the data analysis method employed. The Classic Assumption Test was then conducted. A Multiple Regression Test (T Test and F Test) was used to test the hypothesis.

Operationalization Variability

Table 1. Operationalization Variability

Variable	Indicator	Scale
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	The career of a tax consultant might offer a high starting income	<i>Likert</i>
Financial Rewards	There is a chance that working as a tax consultant will result in pay increases.	<i>Likert</i>
	Pension funds are provided by the tax consultant profession	<i>Likert</i>
	Being a tax consultant ensures job security because being fired is difficult	<i>Likert</i>
Job Market	The tax consultant profession makes it easy to find out the jobs offered	<i>Likert</i>
	Getting a job as a tax consultant is simple	<i>Likert</i>
	Regular work is provided by the profession of tax consulting	<i>Likert</i>
Work Environment	Attractive performance is required in the tax consultant profession	<i>Likert</i>
	Working overtime is common for tax consultants	<i>Likert</i>
	Tax advisors are reliable business advisors	<i>Likert</i>
	It is possible for tax consultants to become company directors	<i>Likert</i>
	Tax consultants can expand their knowledge and skills in accounting	<i>Likert</i>
Deciding to Become a Tax Consultant	In the accounting industry, tax consultants can guarantee greater professionalism	<i>Likert</i>
	Gaining a promotion is simple when working as a tax consultant	<i>Likert</i>
	The benefits received are commensurate with the work put out.	<i>Likert</i>
	Career stages allow for the achievement of personal choices	<i>Likert</i>
	There is greater assurance of job security and strong community recognition	<i>Likert</i>

Source:

Based on an adaptation of Astuti (2014) in [11]

Independent Variables

Work environment, job market, and financial rewards were the study's variables.

Dependent Variables

Career Interest as a Tax Consultant is the study's dependent variable.

RESULT AND DISCUSSION

Test of Reliability and Validity

Validity Test

Table 2. Results of the Validity Test

r_{count}	r_{table}	Results
0,673	0,349	Valid
0,730	0,349	Valid
0,798	0,349	Valid
0,995	0,349	Valid
0,854	0,349	Valid
0,533	0,349	Valid
0,775	0,349	Valid
0,519	0,349	Valid
0,566	0,349	Valid
0,624	0,349	Valid
0,548	0,349	Valid
0,626	0,349	Valid
0,453	0,349	Valid
0,653	0,349	Valid
0,607	0,349	Valid
0,780	0,349	Valid

Questions with the value of r calculation > r table are deemed valid based on the preceding table.

Test of Reliability

Tabel 3. Results of the Reliability Test

Variable	Cronbach's Alpha
X1	0.660
X2	Considered Reliable
X3	0.755
Y	0.781

Remarks: Because X2 only has one question item, it is regarded as reliable.

Classical Assumption Test

Normality Test

Table 4. Results of the Normalcy Test Table
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		30
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	1.39603105
Most Extreme Differences	Absolute	.113
	Positive	-.113
	Negative	.113
Test Statistic		.200 ^{c,d}
Asymp.Sig.(2-tailed)		

The Kolmogorov-Smirnov test's one-sample table indicates that the data has a normal distribution because the asymp.sig. 0.05 value is 0.200.

Test of Multicollinearity

Table 5. Results of the Multicollinearity Test

Variable	Tolerance	VIF
Financial Rewards	.672	1.489
Job Market	.874	1.144
Work Environment	.714	1.401

With tolerance values above 0.1 and VIF below 10, all independent variables are free from multicollinearity. For example, financial rewards has a tolerance value of 0.672, the job market has a tolerance value of 0.874, and the work environment has a tolerance value of 0.714. In the meantime, the job market has a tolerance value of 1.144, the work environment has a tolerance value of 1.401, and the financial rewards has a VIF value of 1.489.

Test of Heteroscedasticity

Table 6. Results of the Heteroscedasticity Test

Model	Sig
Financial Rewards	.628
Job Market	.268
Work Environment	.872

Since all of the variables have sig values above 0.05, it can be said that there is no heteroscedasticity. The sig values for financial rewards, job market, and work environment are 0.628, 0.268, and 0.872, respectively.

According to the results of the traditional assumption test performed on the data in this study, the data is normally distributed, devoid of heteroscedasticity and multicollinearity.

In order to determine whether the variables of income (financial rewards), job market, and work environment had a significant and simultaneous impact on career interest as a tax consultant, multiple linear regression analysis was also performed.

Test of Partial Significance (T-Test)

Table 7. Results of the T Test

Collinearity Statistics		
Model	T	Sig
(Constant)	2.986	.006
Financial Rewards	1.036	.310
Job Market Work	-.052	.959
Environment	3.353	.002

Financial Rewards Impact on Tax Consultant Career Interest

The results of the SPSS computation showed that the sig value was larger than 0.05 and the T value was 1.036 with a sig value of 0.310. Therefore, it may be said that the dependent variable (career interest as a tax consultant) is partially unaffected by the independent variable of financial awards. Students who wish to work as tax consultants do not prioritize financial awards. Students' interest in becoming tax consultants is influenced by a variety of other aspects, including the experience they will gain from their employment, including creating fiscal and commercial financial reports and performing tax computations and reporting. Students will eventually benefit from this experience in preparation for a career in a larger organization [15].

How the Job Market Affects Interest in a Tax Consulting Career

A T value of -0.052 and a sig value of 0.959, where the sig value was more than 0.05, were determined based on the results of the computation using SPSS. The dependent variable (career interest as a tax consultant) is therefore not always impacted by the independent variable of the job market. According to the study, Sulistyawati (2013) clarified that most students believe their chosen career will be plentiful with guaranteed job security and broad access to job openings, not just in the taxation sector. Another element stems from accountants' drive to always find employment, which is inherently linked to the economics area. As a student, They have actually been thinking about the job market ever since, keeping in mind whatever vocation he decides to pursue Juniati and Lukman (2017) [7].

The Impact of the Workplace on Interest in a Tax Consulting Career

The results of the SPSS computation showed that the sig value was less than 0.05 and the T value was 3.353 with a 0.002 sig value. Thus, it can be said that the dependent variable (career interest as a tax consultant) is significantly positively impacted by the independent variable of the work environment. According to Nitisemito (2020), working as a tax consultant requires a lot of time, effort, intense competition, and strong pressure to provide better work. A person's profession decision is influenced by a variety of factors, including the nature of the work, the degree of competition, and the amount of pressure. If you become a tax consultant, you will have more options for a job in a pleasant and comfortable working environment [8].

F-Test/Simultaneous Significance Test

Table 8. Results of the Test Table F

ANOVA ^a					
Model	Sum of Squares	Df	Mean Square	F	Sig.
Regresi	48.948	3	16.316	7.506	.001 ^b

Residual	56.528	26	2.174
Total	105.467	29	

The results of the SPSS computation showed that the sig value was less than 0.05 and the F value was 7.506 with a 0.001 sig value. Thus, it is possible to draw the conclusion that career interest as a tax consultant is influenced by the factors of income, job market, and work environment taken together.

CONCLUSION

The following conclusions were drawn from the research's findings: Career interest as a tax consultant is unaffected by financial rewards. A tax consultant's career interest is unaffected by the job market. Career Interest as a Tax Consultant is Affected by the Work Environment.

There are other factors that affect interest in a career as a tax consultant apart from financial rewards, one of which is the work experience they can gain during their career, which is useful in preparing for a bigger career in the future. Regarding the job market, apart from a career as a tax consultant, there are also other options for students to have a career, however, it is undeniable that a job as a tax consultant is also a job that has good career opportunities in the future. The work environment affects the interest in a career as a tax consultant, because the work environment, which is considered comfortable, including the amount of work pressure and the nature of the job is very influential on a person's career choice.

It is intended that the next researcher would be able to expand the number of respondents from different universities and the number of variables in their study, allowing for a more thorough investigation of the factors influencing interest in a career as a tax consultant. This is anticipated to have a favorable effect on the growth of tax consultants in Indonesia, enabling them to assist taxpayers in meeting their tax responsibilities more effectively, which naturally affects the country's tax income.

Author Contribution

Conceptualisation: A.V.C.W. and V.S.H.

Methodology: A.V.C.W. and V.S.H.

Investigation: A.V.C.W. and V.S.H.

Analysis: A.V.C.W. and V.S.H.

Original Draft Preparation: A.V.C.W. and V.S.H.

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Conflicts of interest

The two authors do not have a conflict of interest.

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