

Education of the Elements

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Education of The Elements that Influence Interest in A Career as A Tax Consultant

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Abstrak

Tujuan dari penelitian ini adalah untuk memastikan bagaimana penghargaan (imbalan) finansial, pertimbangan pasar tenaga kerja, dan lingkungan kerja mempengaruhi keinginan siswa dalam mengejar karir sebagai konsultan pajak. Seluruh badan mahasiswa Program Studi Akuntansi Universitas Kristen Maranatha membentuk populasi penelitian. Dalam penelitian ini, tiga puluh siswa membentuk sampel. Purposive sampling adalah teknik sampel yang digunakan dalam penelitian ini, yang menggunakan penelitian penjelasan (explanatory research) sebagai metodologinya. Uji T dan analisis regresi berganda menggunakan SPSS digunakan dalam pengujian hipotesis penelitian. Temuan penelitian menunjukkan bahwa penghargaan (imbalan) finansial berdampak pada keinginan siswa dalam mengejar karir sebagai konsultan pajak. Lingkungan kerja dan pertimbangan pasar tenaga kerja tidak banyak berpengaruh pada keinginan siswa untuk menjadi konsultan pajak.

Kata Kunci: Penghargaan Finansial, Pertimbangan Pasar Kerja, Lingkungan Kerja, Konsultan Pajak

Abstract

This study aims to ascertain how financial rewards, labor market considerations, and workplace environment affect students' desire to pursue careers as tax consultants. The whole student body of Maranatha Christian University's accounting program makes up the research population. In this study, thirty students make up the sample. Purposive sampling was employed in this study, which employed explanatory research as its methodology. T Test and multiple regression analysis using SPSS are used in research hypothesis testing. The study's findings demonstrate that financial rewards affect students' desire to pursue careers as tax consultants. The work environment and labor market considerations have little bearing on a student's desire to become a tax consultant.

Keywords: Financial Rewards, Labor Market Considerations, Work Environment, Tax Consultant

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INTRODUCTION

Taxes are Indonesia's primary revenue source. The money raised is utilized to support a range of work plans as well as public initiatives like security, health care, education, and infrastructure development. The purpose of the tax system is to control and promote equity in the process of collecting taxes. Employees are crucial to the proper collection and payment of taxes in compliance with current laws. They also help to establish efficient tax laws and guarantee that taxpayers pay their fair share of taxes (Andreana, 2024).

Taxpayers frequently find it challenging to comprehend their tax responsibilities due to complex and constantly changing tax regulations. For taxpayers who are struggling with their taxes, tax consultant services are available. However, given the significant rise in taxpayers, the number of tax consultants in Indonesia is still relatively low as of right now (Septiani et al., 2024).

One of the professional paths available to accounting majors is that of a tax consultant. Since there are still relatively few tax advisors in Indonesia compared to the country's total taxpayer population, tax consultants play a very significant role in the economy. According to PMK (2014), a tax consultant is an individual who helps taxpayers organize their rights and obligations in the area of taxes by offering advising services so that the application of those rights and obligations can be in compliance with tax laws (Nugraheni et al., 2021). In addition, tax consultants assist the government in educating taxpayers and the private sector in managing, organizing, consulting, and filing taxes on time in order to avoid penalties. (Saragih, 2020 in Yulianti et al., 2022).

Financial rewards, labor market considerations, and workplace environment are some of the elements that influence the decision to become a tax consultant.

Iswahyuni (2018) stated that a financial reward is anything that someone gets in exchange for their efforts, energy, services, and advantages to another person in a working partnership (Azzahra & Mubarak, 2024). Financial rewards may play a role in accounting students' decision to become tax consultants as, in order to be successful in their line of work, employees must be able to support themselves financially in addition to needing a comfortable workspace (Kantohe et al., 2023). But according to study by Mulianto & Mangoting (2014), financial incentives have no influence on accounting students' decision to become tax consultants. This is because students are more interested in the range of experiences they would gain from their employment if they wish to become tax consultants.

Accountant interest in a profession as a tax consultant is positively and significantly impacted by job market factors. One of the many fascinating career options is to become a tax consultant. Professional development tax consultants are still essential to the expansion of Indonesia's capital market and business community. The government is aware of how crucial consultant taxes are to society. The state of the economy and the degree to which the general public is aware of the advantages of hiring a tax consultant are other factors that influence the growth of the field. Because tax consultants have in-depth knowledge of a wide range of businesses, many accounting students opt to pursue careers in this field (Wiranata & Banjarnahor, 2023). This is consistent with research by Rahmawati et al. (2022) that shows accounting students' interest in a career as tax consultants is influenced by job market factors. This, however, runs counter to study by Astasari (2018), which claims that a person's choices of career are not primarily influenced by job market factors (Wardani & Novianti, 2022).

The work environment is something related to the nature of the work, the level of competition and the amount of work pressure (Yulianti et al., 2022). The work environment has an impact on students who wish to pursue a career in tax consulting since this line of work involves direct customer interaction, leading students to believe that this form of work is enjoyable and offers flexible schedules (Fadhlika, 2023). On the other hand, Mulianto & Mangoting (2014) research indicates that accounting students who aspire to become tax consultants are already familiar with the working conditions in tax consultant firms. Many corporate clients are served by tax experts. The workplace to have no influence on accounting students' decision to become tax consultants.

There is a discrepancy between the research's findings and those of earlier studies. Thus, this study attempts to review the elements that influence interest in a profession as a tax consultant. This study is crucial because it sheds light on the variables that influence students' desire to work as tax consultants. Given the high number of taxpayers, it is anticipated that this will lead to an increase in the number of tax consultants at this time. It is envisaged that this will help more taxpayers meet their duties more effectively.

Hypothesis Development

Financial Rewards' Impact on Tax Consultant Career Interest

The desire of accounting students in becoming tax consultants is influenced by the financial award. One of the primary elements influencing students' decision to pursue a profession as tax consultants is financial awards. This demonstrates that when pursuing a career, an individual considers both his financial demands and the comfort of his place of employment. This implies that one's financial needs can be satisfied by pursuing a job as a tax counselor (Miswaty et al., 2024).

Labor Market Considerations' Impact on Tax Consultant Career Interest

Juliana and Viola (2023) stated that the intention of an individual to adhere to tax responsibilities is also heavily influenced by factors related to the job market. If a person thinks that paying their taxes on time will effect their professional reputation or their ability to secure a particular job or project, for example, then this is consistent with the Theory of Planned Behavior. A person's decision to pursue a specific career path is influenced by a variety of factors, including the opportunities and advantages that come with it. These factors are referred to as job market considerations (Susanti & Robinson, 2024).

Workplace Environments' Impact on Tax Consultant Career Interest

The work environment has an impact on an individual's productivity and turnaround time. Because a positive work environment can boost productivity, having a nice work environment is also necessary to produce high-quality work (Firdiana et al., 2022).

Hypothesis

H₁: Financial Rewards has an effect on Tax Consultant Career Interest

H₂: Labor Market Considerations has an effect on Tax Consultant Career Interest

H₃: Workplace Environment has an effect on Tax Consultant Career Interest

METHOD OF RESEARCH

This research is an explanatory research (Kurniawan & Hidayat, 2024). The population of this study is all active students of the Maranatha Christian University.

The sampling method used is purposive sampling. The following are the student sampling criteria that will be employed in this study:

1. Active students of the Class of 2021-2023
2. Students of the S-1 Accounting Study Program

Making a questionnaire is the first step in the research process. Next, the respondents who will be the subject of the study are chosen. The relevant criteria are then established. The questionnaire is given to the respondents after the criteria have been established. Students in the Accounting Study Program who meet the established criteria are the parties in attendance. After that, SPSS is used to process the completed surveys.

Using a Likert scale of 1 to 5, the researcher used a Google Form to disseminate a questionnaire to 30 accounting students.

The variable operationalization of this study is shown in the table below:

Operational Variables

Table 1. Operationalization Variable	
Variable	Indicators
Financial Rewards	The tax consultant profession is able to provide a large starting salary
	The tax consultant profession has the potential to provide a salary increase
	The profession of tax consultant provides pension funds
Labor Market Considerations	The tax consultant profession guarantees job security (not easy in layoffs).
	The tax consultant profession makes it easy to find out the jobs offered
Work Environment	The tax consultant profession is an easy job to get
	The tax consultant profession provides regular work
	The tax consultant profession demands attractive performance
	The tax consultant profession often works overtime
Choosing a Career to Become a Tax Consultant	Tax consultants can be trusted business consultants
	Tax consultants can become directors of companies
	Tax consultants can broaden their accounting horizons and abilities
	Tax consultants can promise to be more professional in the field of accounting
	Working on a tax consultant is easy to get a job promotion
	The rewards obtained are in accordance with the efforts given
	Personal satisfaction can be achieved over career stages
	Job security is more guaranteed and receives high awards in the community

Source: Adapted by Hidayat & Goiyardi (2017) from Astuti (2014)

Test of Classic Assumption and Hypothesis Testing

Multiple regression, multicollinearity, normality, and validity and reliability tests are all ¹⁸used in this study. Testing hypotheses with the T test.

RESULT AND DISCUSSION

Test of Validity and Reliability

Test of Validity

Table 2. Test of Validity Results

Financial Rewards			
Item	r count	r table	Results
$\alpha = 0.05; n = 30$			
X1.1	0.746	0.349	Valid
X1.2	0.761	0.349	Valid
X1.3	0.758	0.349	Valid
Labor Market Considerations			
Item	r count	r table	Results
$\alpha = 0.05; n = 30$			
X2.1	0.725	0.349	Valid
X2.2	0.783	0.349	Valid
X2.3	0.862	0.349	Valid
Work Environment			
Item	r count	r table	Results
$\alpha = 0.05; n = 30$			

X2.1	0.829	0.349	Valid
X2.2	0.698	0.349	Valid
X2.3	0.781	0.349	Valid

Choosing a Career to Become a Tax Consultant

Item	r count	r table	Results
$\alpha = 0.05; n = 30$			
Y.1	0.701	0.349	Valid
Y.2	0.677	0.349	Valid
Y.3	0.767	0.349	Valid
Y.4	0.844	0.349	Valid
Y.5	0.676	0.349	Valid
Y.6	0.853	0.349	Valid
Y.7	0.759	0.349	Valid
Y.8	0.602	0.349	Valid

The questionnaires are deemed acceptable if all r count > r table, as shown in the table above.

Reliability Test

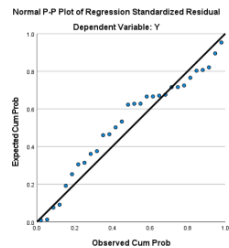
Table 3. Test of Reliability & Normality Results

Variable	Alpha Cronbach	Results
Financial Rewards	0.616	Reliable
Labor Market Considerations	0.680	Reliable
Work Environment	0.658	Reliable
Choosing a Career to Become a Tax Consultant	0.876	Reliable
Variable	Sig.	Conclusion
Variables X1, X2, and X3 in the residual regression to the variable Y	0.042	Normally distributed

A Cronbach alpha of more than 0.60 indicates that the variable is considered reliable.

The Test of Classic Assumption

Test of Normality



Because the dots in the preceding graphic are centered around the diagonal line, it is possible to infer that the data is regularly distributed.

Multicollinearity Test

Table 4. Result of Multicollinearity Test

Variable	Tolerance	VIF	Results
Financial Rewards	0.595	1.680	There is no multicollinearity.
Labor Market Considerations	0.722	1.384	There is no multicollinearity.
Work Environment	0.777	1.287	There is no multicollinearity.

The study's findings indicate that there is no multicollinearity in the data because the VIF is less than 10 and the tolerance is more than 0.01.

Research Results

Partial T-Test

Table 5. Result of T-Test

Model	Unstandardized Coefficients		Standardized Coefficients		t	Sig.
	B	Std. Error	Beta			
1 (Constant)	18.769	5.830			3.220	.003
X1	1.524	.522			.621	.2918
X2	-.047	.424			-.021	.110
X3	-.475	.484			-.183	.981

Financial Rewards has a significance value of 0.007, which is less than 0.05. Thus, it may be said that monetary benefits influence a person's desire to pursue a job as a tax consultant. It may be inferred that labor market considerations and work environment have no influence on a person's interest in pursuing a profession as a tax consultant because their significance values are greater than 0.05 (0.913 and 0.336, respectively).

From the partial test results, the following results are obtained:

H₁ : Financial Rewards has an effect on Tax Consultant Career Interest: Accepted

H₂ : Labor Market Considerations has an effect on Tax Consultant Career Interest: Rejected

H₃ : Workplace Environment has an effect on Tax Consultant Career Interest: Rejected

Discussion of Research Results

Financial Rewards' Impact on Tax Consultant Career Interest

Career preferences of tax consultants are influenced by financial rewards. The honors that businesses frequently bestow upon the tax consultant profession have an impact on students' decision to pursue a career in this field. The more money awarded, the more interested students are in becoming tax consultants. Being a tax consultant also ensures a bright future because the position entitles one to an objective work bonus and comparatively faster wage increases (Lukman & Winata, 2017 in Arif, 2020). Accounting students may choose to become tax consultants for financial rewards because, in addition to comfort at work, one must earn enough money to cover one's expenses. This indicates that a person's financial demands can be satisfied by working as a tax consultant (Kantohe et al., 2023).

Labor Market Considerations' Impact on Tax Consultant Career Interest

Career preferences of tax consultants are not influenced by labor market considerations. This is due to the fact that a person's ability to perform the job will determine their chances of landing one, rather than just how easy it is to find job openings. Although there are plenty of options and a need for tax consultants, students may believe that this type of profession does not require a job or set hours. Particularly when we start out on our own as independent tax experts and have to find our own clients. Furthermore, there are still plenty of widely accessible employment openings for non-tax consultants, giving students more freedom to select the career path

of their choice. Additionally, students frequently choose careers based on their personal preferences (Damayanti & Kurniawan, 2021). According to the theory of planned behavior, people think things through before acting. For example, if there are many job openings and it's easy to find them, accounting students will be interested in becoming public accountants, and vice versa. Accounting students are not interested in a career as public accountants if there are few job openings, the application process is arduous, and the level of competition is high. (Putri et al., 2022).

Workplace Environments' Impact on Tax Consultant Career Interest

Career preferences of tax consultants are not influenced by workplace environments. The results of this study, however, show that decisions about profession choice are unaffected by the surrounding environment. This might be the result of the individual already having a plan for the future, which may include the vocation they want to pursue. When someone is well-prepared and has a strategy in place, they are less susceptible to outside influences (Rindiani & Srimindarti, 2024). Mulianto & Mangoting (2014) research indicates that accounting students who aspire to become tax consultants are already familiar with the working conditions in tax consultant firms. Many corporate clients are served by tax experts, in order for the workplace to have no influence on accounting students' decision to become tax consultants. Hal ini sesuai dengan penelitian yang dilakukan oleh yang menyatakan bahwa lingkungan kerja tidak berpengaruh terhadap minat berkarir sebagai konsultan pajak.

CONCLUSION

The results of the study stated that Financial Rewards had an effect on career interest as a tax consultant. However, Labor Market Considerations and Work Environment have no effect on interest in a career as a tax consultant. The next researcher is expected to increase the number of respondents, and research other factors that can affect interest in a career as a tax consultant, so that there is an increase in the number of tax consultants in Indonesia, which is expected to help taxpayers to be more compliant in paying and reporting their taxes. Based on the research mentioned above, it is necessary to investigate the elements that influence students' interest in a job as a tax consultant in order to offer a more comprehensive perspective on tax consultant careers. It is possible to socialize more broadly about the tax consultant profession while taking into consideration the elements that influence career interest in the sector. It is also possible to do research on the reasons why students are not interested in becoming tax consultants. It is possible to find a way to overcome the variables that do not influence students' interest in a career as tax consultants, which should boost their interest in the field.

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