

THE INFLUENCE OF TAX KNOWLEDGE, PROFESSIONAL RECOGNITION, AND JOB MARKET CONSIDERATIONS ON CAREER CHOICE AS TAX CONSULTANTS OF ACCOUNTING STUDENTS IN THE SURAKARTA AREA

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Abstract

Porpuse: This study aims to analyze whether Tax Knowledge, Professional Recognition, and Job Market Considerations affect the interest of accounting students in choosing to work as tax consultants. The type of research used is quantitative research through a questionnaire survey approach of accounting students. The sampling technique uses the Solvin method to determine the number of samples. Data collection was carried out using a questionnaire survey method via a Google form filled out by respondents. The research sample used was 120 respondents of accounting students from UMS, UNS, UNIBA, UNISRI, STIE in 2020-2021. In this study, the test used in the statistical analysis was hypothesis testing with quantitative data analysis and using the SPSS 26 program to test the data. Based on the results of management, the results of this study indicate that (1) tax knowledge affects the choice of a career as a tax consultant. (2) professional recognition affects the choice of a career as a tax consultant. (3) job market considerations affect the choice of a career as a tax consultant.

Keywords: Tax knowledge, professional recognition, job market considerations, tax consultants

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A. INTRODUCTION

Along with the development of the current era, graduates must be truly qualified. In the world of work, the requirement for getting a job is to have adequate knowledge and skills. Certain abilities and knowledge depend heavily on the job that will be chosen. Planning for career selection is very important to achieve individual success. In planning a career, a person will definitely consider things that influence their choice of profession that they will choose later. Students hope that their future will be bright if they choose this profession.

College is one of the important foundations that is expected to improve the quality of human resources so that they can keep up with the times such as developments in the world of work. This Accounting Department is very broad which will later make it easy to get a job in both finance and taxation. Because the taxation profession is still very much needed and less in demand by students, accounting graduates will have many opportunities to work in the taxation field, such as the Directorate General of Taxes (DJP), tax specialists, and tax consultants ([Arvita & Sawarjuwono, 2020](#)).

Career is a position or position occupied by a person in their work life in an organization ([Anggraeni et al., 2020](#)). Prospective college graduates have many career opportunities. Some jobs related to this field include employees of the Directorate General of Taxes (DGT), tax consultants, and tax specialists ([Yasa et al., 2019](#)). According to [Putra \(2020\)](#), a person's interest basically arises because there is something they like and already have knowledge related to it. This concept also applies to students in determining the direction of their career development.

Based on the Decree of the Minister of Finance of the Republic of Indonesia Number 485 / KMK.0sn s / 2003, a Tax Consultant is any individual who freely provides professional services to Taxpayers in carrying out the rights and responsibilities granted by law. Their tax obligations are in accordance with reliable tax laws and regulations ([Khairannisa and Cheisviyanny, 2019](#)). Tax consultants have the function of providing consulting services, administration services, representative services, companion services, and defending clients in the context of tax investigations and trials, and other services in the field of taxation. (www.pajak.go.id). Therefore, understanding taxes can be a Taxpayer can use this information to act, make decisions, and know their rights and responsibilities in taxation ([Wulandari and Budiaji 2018](#)). Based on data from the Directorate General of Taxes, the number of tax consultants in Indonesia registered to date is 6,006 consultants and the number of taxpayers has reached 49.82 million. The small number of tax consultants in Indonesia who handle the large number of taxpayers means that the tax consultant profession in Indonesia is still very much needed.

The number of tax consultants in Indonesia is currently far below Japan which reaches 28,295 tax consultants, even Italy as many as 116,000 tax consultants (<https://konsultan.pajak.go.id/front/carikonsultan>). With this comparison, it can be concluded that the market share for tax consultant services in Indonesia is very large. Facing the problem of the limited number of tax consultants in Indonesia is indirectly closely related to educational institutions or universities to produce accounting student graduates to pursue a career in taxation as tax consultants. According to Article 1 of the Republic of Indonesia Regulation No. 28 of 2007, "Tax is a mandatory contribution to the state owed by individuals or organizations that have legal authority, without receiving direct reciprocity and used to meet national needs for the greatest prosperity of the people".

Professional recognition is an intangible non-financial award related to recognition of achievements and accomplishments ([Arini & Noviari, 2021](#)). Non-financial awards or professional recognition can affect work motivation, productivity, and employee satisfaction. Professional recognition is defined as recognition given for matters relating to a person's achievements ([Merdekawati & Sulistyawati, 2021](#)).

Labor market considerations are an important factor when someone chooses a job because each job has different opportunities and chances. This study is a development of the Publication Article research that examines the effect of financial rewards, professional recognition, and labor market considerations on career choices as tax consultants for accounting students. The first novelty of this study is the addition of an independent variable, namely tax knowledge:

B. LITERATURE REVIEW

Tax consultant

Based on Law No. 36 of 2008, a tax consultant is defined as the provision of professional advice (guidance, consideration, or advice) in a field of business, activity, or work carried out by experts or groups of experts, which is not accompanied by the direct involvement of the expert in its implementation. According to the Regulation of the Minister of Finance of the Republic of Indonesia 111 / PMK.03 / 2014, a tax consultant is an individual who provides tax consultation to Taxpayers to help them carry out their tax rights and obligations in accordance with tax legislation Number.

Tax Knowledge

According to Article 1 of the Republic of Indonesia Regulation No. 28 of 2007, "Tax is a mandatory contribution to the state owed by individuals or organizations that have legal authority, without receiving direct reciprocity and used to meet national needs for the greatest prosperity of the people.". Tax Knowledge includes the Theory of Planned Behavior. When someone knows more about tax regulations, they understand them better. Individuals who have a deep understanding of the tax system to listen positively to tax compliance are the ability to acquire knowledge about tax procedures and regulations through formal and informal education ([Naradiasari & Wahyudi, 2022](#)). Students can gain an understanding of taxation through courses given during lectures. Learning experiences can influence a person's behavior and decisions, especially in choosing a career ([Alexander & Sriwidharmanely, 2023](#)). Tax courses can improve students' understanding of tax concepts and provide them with knowledge that can be applied to prepare for their careers in taxation.

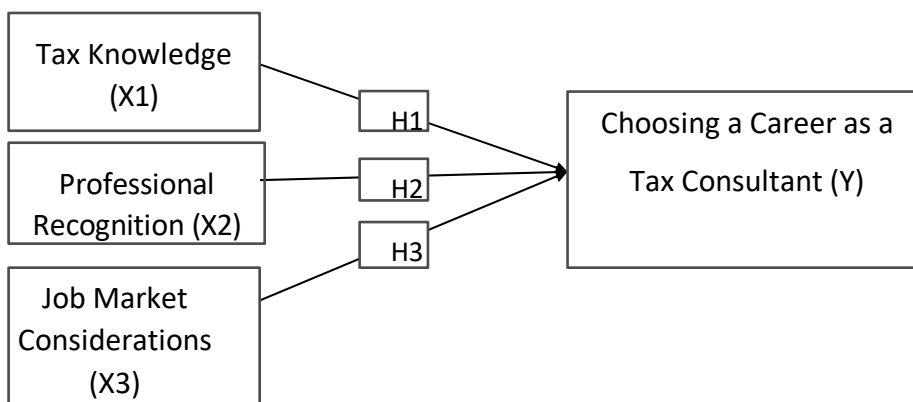
Professional Recognition

Professional recognition is an intangible non-financial award that is an acknowledgment of achievements and accomplishments ([Arini & Noviyari, 2021](#)). Professional recognition is something related to the recognition of an achievement or ability ([Kadek et al., 2016](#)). The results of professional recognition research. Research by [Arini & Noviyari \(2021\)](#), [Haposan, et al. \(2017\)](#), and [Hartiyah \(2021\)](#) found that professional recognition had a positive and significant impact on accounting students' career choices as tax consultants. These results differ from research by [Nainggolan, et al. \(2020\)](#) and [Yulianti, et al. \(2022\)](#) which found that professional recognition did not have a positive impact on accounting students' career choices as tax consultants.

Job Market Considerations

According to [Henry & Triandani \(2020\)](#), job market considerations include job security, job availability, and ease of finding a job ([Henry & Triandani, 2020](#)). Pay attention to the job market. Research conducted by [Rahmawati et al. \(2022\)](#), and [Wardani & Novianti \(2022\)](#) found that job market considerations had a positive and significant impact on accounting students' career choices as tax consultants. However, research conducted by [Damayanti & Kurniawan \(2021\)](#), [Hartiyah \(2021\)](#), and [Jayusman & Siregar \(2019\)](#) found that market considerations.

Research Framework



C. RESEARCH METHOD

This study employed a descriptive methodology with a quantitative approach, utilizing a survey method to collect primary data through online questionnaires distributed via Google Forms. The survey targeted a sample group representing the broader population, with questions posed individually to respondents. The study's variables were measured on a Likert scale ranging from 1 to 5. The population consisted of accounting students from UMS, UNS, UNIBA, UNISRI, and STIE during the 2020-2021 academic years. To ensure a representative sample, purposive sampling was applied, focusing on active students in the Accounting Study Program within the Solo area who belonged to the 2020 or 2021 academic cohorts. A total of 120 respondents participated in the study.

Data analysis was conducted using descriptive and statistical methods, employing SPSS version 26 as the primary analytical tool. The purposive sampling method was selected based on its ability to identify samples with specific criteria relevant to the research objectives. The criteria included active enrollment in the Solo-area institutions mentioned earlier and the specified academic cohorts. A well-chosen sample ensured the information obtained accurately reflected the population's characteristics, supporting the validity and reliability of the research findings.

D. RESULTS AND DISCUSSION

The demographics of respondents consisted of 120 questionnaire respondents, seen based on the origin of the university, most of them were UMS, namely 45% or 54 respondents, 25.8% or 31 respondents were UNS students, 12.5% or 15 respondents were STIE students, 10% UNISRI or 12 respondents, and 6.7% or 8 respondents came from UNIBA students. Meanwhile, male respondents were 21.7% or 26 respondents and female responses were 78.3% or 94 respondents. In terms of study program, 100% were students majoring in Accounting. In terms of class, the largest number of respondents were accounting students in 2021, as many as 79.2% or 95 respondents and the class of 2020, as many as 20.8% or 25 respondents.

Table 1. Validity and Reliability Test Results

Variabel	Kode Item	Pearson Correlation	Reliability		Convergent Validity
			Cronbach "s Alpha Based on Standardized items	Cronbach Alpha	Sig(2-tailed)
Tax knowledge (X1)	TK1	0.865	0.869	0.869	0.000
	TK2	0.896			
	TK3	0.909			
Professional Recognition (X2)	PR1	0.918	0.902	0.900	0.000
	PR2	0.912			
	PR3	0.913			
labor market considerations (X3)	MC1	0.900	0.859	0.858	0.000
	MC2	0.865			
	MC3	0.884			
	TC1	0.872			
	TC2	0.901			

career selection as a tax consultant (Y)	TC3	0.811	0.877	0.874	0.000
	TC4	0.832			

Source: Data processed, 2024

A questionnaire is deemed valid if its items effectively capture and convey the intended purpose of the instrument. Validity is assessed through the significance value (Sig. 2-tailed) of each indicator, which must be less than 0.05 at a 5% significance level. Based on the results presented in Table 1, all variable items have met this criterion, indicating that the test outcomes are consistent and the instrument can be classified as valid. Consequently, these results are suitable for subsequent statistical analyses.

Reliability of a research instrument is established when it meets specific thresholds: a Cronbach's Alpha value greater than 0.6 and Composite Reliability exceeding 0.7 (Hair et al., 2019). Reliability testing for this study was conducted on a substantial sample size across all variable items. The results demonstrate compliance with these criteria, affirming that the instrument is reliable and appropriate for further analysis.

Hypothesis Testing

The software functions as an analysis tool in predicting research models based on various factors and relationships analyzed. The final results of processing survey data from respondents with SPSS 26 software are presented below:

Figure 1. Multiple Regression Analysis

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.809	.808		2.240	.027
	TOTAL_X1	.280	.134	.226	2.089	.039
	TOTAL_X2	.313	.116	.263	2.692	.008
	TOTAL_X3	.603	.100	.452	6.041	.000

a. Dependent Variable: TOTAL_Y

Source: Data processed, 2024

Based on the table, the constant value obtained is 1.809. This shows that if all independent variables are 0, then the value of the dependent variable remains at 1.809. This constant describes the basic value of the dependent variable without the influence of the independent variables. Thus, this constant serves as an initial reference point in the regression model used.

The regression coefficient value for variable X1 is positive (+) of 0.280, which means that any increase in variable X1 will cause an increase in variable Y, assuming other variables remain constant. Similarly, the regression coefficient value for variable X2 is positive (+) of 0.313, which indicates that variable X2 has a positive relationship with variable Y, i.e. an increase in X2 will increase Y. Meanwhile, the regression coefficient value for variable X3 is positive (+) of 0.603, which shows the greatest influence compared to X1 and X2. An increase in variable X3 will result in a significant increase in variable Y, and vice versa. Thus, these three independent variables together have an influence on the dependent variable according to their respective coefficient values.

As explained in this study, it provides an in-depth analysis using the data presented in Table 1. The data presented in the table includes variables relevant to the research topic, such as the influence of factors X on Y. The following are details of the data presented, which show significant relationships

between the variables tested, which can be used to draw further conclusions regarding the phenomenon under study:

Figure 2. T test Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1	(Constant)	1.809	.808	2.240	.027
	total x1	.280	.134	.226	.039
	total x2	.313	.116	.263	.008
	total x3	.603	.100	.452	.000

a. Dependent Variable: total y

Source: Data processed, 2024

The findings of the analysis demonstrate that variable x1 exerts a substantial influence on variable y, with a statistical significance value of 0.039, which is less than the 0.05 threshold for statistical significance. Consequently, the initial hypothesis (H1) is substantiated. This finding suggests that variable x1 exerts a partial effect on variable y that is statistically significant. This suggests that changes in x1 directly impact y, independent of other variables.

A similar outcome was observed for the x2 variable, which also demonstrated a significant effect on the y variable. The hypothesis (H2) is thus accepted, given that its p-value (0.008) is smaller than 0.05. This finding indicates that the x2 variable exerts a significant partial impact on the y variable. A similar outcome is observed for variable x3, which has a p-value of 0.000, significantly smaller than 0.05, thereby supporting Hypothesis (H3). This finding indicates that variable x3 exerts a partial and significant influence on variable y.

Tax Knowledge Has a Significant Influence on Choosing a Career as a Tax Consultant

Tax knowledge is a vital contribution made by individuals to the state treasury, grounded in legal frameworks and carried out voluntarily, without direct reciprocal benefits to the taxpayer. This contribution, while not immediately tangible, plays an essential role in supporting public interest and the state's financial health ([Nugroho, 2019](#)). The tax consultant profession is pivotal in this system, as it aids taxpayers who require professional guidance in fulfilling their tax obligations. As such, tax consultants significantly influence the process of state revenue collection. In order to effectively compete and succeed in the tax consulting field, students aspiring to become tax consultants must develop strong competencies. By studying taxation, students not only gain an understanding of the intricacies of tax systems but also acquire the necessary skills to navigate their future careers. This foundational knowledge enables them to make informed decisions when choosing to pursue a career in tax consultancy ([Rahmawati et al., 2022](#)).

In order to succeed as tax consultants, individuals must possess a well-rounded knowledge base that includes an understanding of the General Provisions and Tax Procedures, the Indonesian tax system, and the broader functions of taxation. According to [Koa and Mutia \(2021\)](#), such tax knowledge has a direct and positive impact on students' career choices, particularly in the context of tax consulting. Furthermore, studies conducted by [Yuliati \(2022\)](#), [Zyahwa et al. \(2023\)](#), reinforce the idea that tax knowledge fosters an increased interest in pursuing careers in the tax consulting field. These studies collectively highlight the importance of tax knowledge in shaping students' career decisions, affirming that a strong grasp of taxation principles plays a significant role in their professional aspirations, especially in tax consultancy.

Professional recognition has a significant influence on career choice as a tax consultant

Professional recognition is an intangible non-financial reward that is an acknowledgment of achievements and accomplishments ([Arini & Noviari, 2021](#)). The results of research on recognition by

[Arini & Noviari \(2021\)](#), [Mulianto & Mangoting \(2014\)](#), and [Hartiyah \(2021\)](#) stated that professional recognition positively and significantly influences the career choices of accounting students who work as tax consultants. This shows that people choose a profession not only to earn money, but also to get recognition for their efforts and to continue to grow. Accounting students who choose the profession of tax consultant consider professional recognition. Therefore, the components of professional recognition include opportunities for development, recognition of achievements, opportunities for promotion, and appreciation for certain expertise ([Nainggolan et al., 2020](#)). Research on professional recognition has been conducted ([Haposan, 2017](#)) and found that professional recognition has a positive and significant impact on accounting students' career choices as tax consultants. The results of the study prove that professional recognition has a significant effect on career selection as a tax consultant. The results of the study are also supported by research that has been conducted ([Haposan, 2017](#)) and also the results of research ([Indriyarti, 2018](#)).

Job market considerations have a significant influence on career choice as a tax consultant

According to [Hartiyah \(2021\)](#), the job market can be defined as the ease with which individuals can find employment or the availability of job opportunities. Essentially, the job market serves as a platform where job seekers meet employers who are looking for workers. It is a space where individuals can explore various job openings and obtain information about available positions. For students, particularly those about to enter the workforce, it is crucial to carefully evaluate several factors related to their future employment. These considerations help students navigate the challenges they may face in their careers. Key aspects to consider include the breadth of the labor market, the availability of job opportunities, the level of competition for these jobs, and job security. These elements are important because they can significantly impact one's experience in the workforce and their long-term career satisfaction.

In Indonesia, there is a notable gap between the number of taxpayers and tax consultants, creating a vast opportunity within the tax consultancy profession. This discrepancy indicates a large and growing demand for tax consultants, making the profession an attractive option for those seeking job stability and career growth. As such, the market share for tax consultants remains substantial, offering numerous career prospects. According to the Theory of Planned Behavior (TPB), considerations related to the job market influence an individual's perceived behavioral control. In this context, if there are abundant opportunities to work as a tax consultant, a person's interest in pursuing this profession is heightened by the perceived ease and availability of such careers. Previous studies ([Cheisviyanny et al., 2022](#); and [Edisah Putra Nainggolan et al., 2020](#)) have consistently shown that job market considerations positively influence accounting students' career choices, particularly in tax consultancy. This trend suggests that a favorable job market significantly drives students' decisions to pursue careers in this field.

E. CONCLUSION

The conclusion of this study, after conducting quantitative testing using the T-test and analyzing the level of significance of each independent variable (X) against the dependent variable (Y), can be summarized by stating that there is a partial influence of Tax Knowledge (X1), Professional Recognition (X2), and Job Market Considerations (X3) on Career Selection as a Tax Consultant (Y). The findings reveal that each of these factors individually plays a significant role in influencing students' decisions to pursue a career as a tax consultant. Furthermore, the study shows that all the hypotheses tested within this research are accepted, reinforcing the idea that tax knowledge, professional recognition, and job market considerations are essential factors in shaping career choices in this field. This indicates that these variables are key drivers for students when deciding whether to enter the tax consultancy profession.

Additionally, the study's F-test results indicate that Tax Knowledge, Professional Recognition, and Job Market Considerations have a simultaneous effect on Career Selection as a Tax Consultant. The Adjusted R square (Adj. R²) value, which represents the explanatory power of the independent variables, was found to be 0.767 or 76.7%. This means that 76.7% of the variance in career selection as a tax consultant can be explained by the combined influence of tax knowledge, professional recognition, and job market considerations. The high explanatory power suggests that these three factors collectively have a substantial impact on the decisions of students choosing a career in tax consultancy, further confirming the importance of these variables in shaping career aspirations within this field.

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