



Investigation of Career Interest in the Tax Field for Tax Voluntary Students in the Banten Province

Umi Faridah^{1*}, Ibrohim², Mochamad Fahru Komarudin³

Faculty of Economics and Business, Universitas Bina Bangsa, Indonesia

Address: JL Raya Serang - Jakarta, KM. 03 No. 1B, Panancangan, Kec. Cipocok Jaya, Kota Serang, Banten 42124

Email correspondence: umfarida111@gmail.com

Abstract. This research to investigate empirical of tax knowledge, self-efficacy, gender on career desire in the field of tax for Tax Volunteer Students in Banten Province. This study uses a quantitative method (questionnaire). As much as 654 Tax Voluntary Students with a sample of 167 VoluntarY- Sample collection method was using the convenience sampling technique. The information examination utilized could be linear regression test. The speculation testing in this consider appear that knowledge of taxation and gender have an effect on career desire in taxation for tax voluntary students in Banten province, while self-efficacy no effect on career desire in tax for tax voluntary students in Banten province. Based on this research, tax knowledge and gender socialization need to be improved for students because in addition to high tax knowledge, gender equality in the world of work can also increase career desire in the tax field for tax voluntary students in the Banten province.

Keywords: Tax career, tax knowledge, self-efficacy, Gender

1. BACKGROUND

The adequacy of professionals is one of the components that can influence the high and low tax ratio in Indonesia (Billa, 2022). Suryo Utomo stated that the number of employees from 2020 to 2022 has decreased, in 2020 there were 45,910 employees, in 2021 with 45,652 employees, then in 2022 there were 45,315 employees. Suryo Utomo explained that the decline was caused by retirement, death and no more additional employees (Sabki, 2022).

One of the efforts that has been made by the Directorate General of Taxes to move forward quality human assets within the field of tax collection is to collaborate with universities to establish a tax center (hariani, 2022). Career within the field of taxation is desire ing to conduct investigation, because it can be known why students have an desire in the career (Hendrawati, 2022). Tax knowledge is estimated to be part of the factors influence intrigued in a career within the field of tax collection. Understudies who increment their information of tax will have more great potential for a career within the field of tax collection (Pramiana et al., 2021). According to (Safitri et al., 2021) Career desire can be formed when students are confident that they have the capacity to seek after a career within the field of tax.

In addition, gender factors are expected to influence career intrigued within the field of tax. According to the head of the regional office of the Department of Taxes (DGT) of South Sumatra and the Bangka Belitung Islands, Romadhaniah explained that the

comparison of the number of male and female at the Department General of Taxes (DGT) shows that there is a disparity between the number of male and female workers (Asmarani, 2021).

Several previous studies, namely (Dewi, 2021) said that tax knowledge has no effect while gender has an effect on career within the field of tax for students. Furthermore, (Silvia Qotru Nada et al., 2023) mentioned that tax knowledge has an effect while gender has no effect. On the other hand, (Safitri et al., 2021) stated self-efficacy no impact. Meanwhile, according to (Hendrawati, 2022) self - efficacy affects desire in a career in the field of tax. The gaps in some studies above, so formulated as follows:

- a. Does tax knowledge affect career desire in tax in Tax Volunteer Students in Banten Province?
- b. Does self - efficacy affect career desire in tax in Tax Volunteer Students in Banten Province ?
- c. Does gender influence career desire in the field of tax in Tax Volunteer Students in Banten Province?
- d. Does tax knowledge, self-efficacy and gender together influence career desire in the field of tax in Tax Volunteer Students in Banten Province?

2. THEORETICAL STUDIES

Career Desire in Taxation

Career desire in taxation is an individual's desire to develop himself in the field of taxation and have an effort to achieve it. According to (Carlos Pangestu & Phebyana, 2023) the indicators of desire in the tax profession are :

- a. Great Opportunities & Salaries
- b. Experience and Information
- c. Satisfactory facilities
- d. Intrigued in his profession.

Tax Knowledge

Tax knowledge is information that can be used by taxpayers to make decisions in the field of taxation to avoid tax sanctions. According to (Sumule & Erawati, 2023) and (Ramadhan et al., 2022) indicators that measure of tax knowledge are:

- a. Definition of Tax
- b. Tax rights and obligations
- c. Knowledge of taxation functions

- d. Taxation system in Indonesia
- e. General regulations and tax procedures

Self-Efficacy

Self-efficacy is an individual's conviction in his or her capacity to bargain with a circumstance . According to (Dwi Rahmawati et al., 2022) the indicators of self-efficacy:

- a. Have confidence in determining the desired goals
- b. There is an effort to overcome obstacles, namely trying to find a solution to the problem while trying to complete the task given even in difficult conditions
- c. Having a firm belief to persist in achieving goals means always growing confidence in yourself in the process of achieving the desired goal
- d. Complete tasks even in difficult conditions

Gender

Gender is a certain behavior that is associated with women or men and is influenced by socio-culture. According to (Ismail et al., 2020) there are several indicators in gender and equality including:

- a. Have access or opportunity to use certain resources
- b. Equal participation in decision-making within a particular group or organization
- c. Mastery or authority in decision-making
- d. Receive the same benefits or uses received in full and optimally

3. RESEARCH METHODS

The study with experience in becoming tax volunteers for the 2022-2024 inauguration year at Syarif Hidayatullah State Islamic University Jakarta, A-Khariyah University, Bina Bangsa University, Sultan Ageng Tirtayasa University and Sultan Maulana Hasanudin Maulana State Islamic University. The sample of respondents used 167 voluntary using convenience sampling. Analysis was a multiple linear regression.

4. RESULTS AND DISCUSSION

Validity Test

The statement that a variable is said to be Validity can be used with the Validity formula of the $df = n-2$ with a significance of 5%. This study used 167 respondents and obtained a value of $df = 167-2 = 165$ so that $r_{table} = 0.1519$. $R_{table} < r_{counts}$, the questionnaire statement Validity-

Tabel 1. Career Desire in the Field of Taxation Validity Test (Y)

Career Desire in Taxation (Y)	R Count	R table	Validity
Y-1	605	1,519	Validity
Y-2	674	1,519	Validity
Y-3	569	1,519	Validity
Y-4	531	1,519	Validity
Y-5	0,61	1,519	Validity
Y-6	617	1,519	Validity
Y-7	708	1,519	Validity
Y-8	702	1,519	Validity
Y-9	0,61	1,519	Validity
Y-10	644	1,519	Validity
Y-11	643	1,519	Validity

Source : Data processed with SPSS, 2024

Tabel 2. Tax Knowledge Validity Test (X1)

Tax Knowledge (X ₁)	R Count	R table	Validity
X ₁ -1	650	1,519	Validity
X ₁ -2	711	1,519	Validity
X ₁ -3	711	1,519	Validity
X ₁ -4	712	1,519	Validity
X ₁ -5	686	1,519	Validity
X ₁ -6	690	1,519	Validity
X ₁ -7	706	1,519	Validity
X ₁ -8	694	1,519	Validity
X ₁ -9	694	1,519	Validity
X ₁ -10	659	1,519	Validity
X ₁ -11	602	1,519	Validity
X ₁ -12	708	1,519	Validity
X ₁ -13	632	1,519	Validity
X ₁ -14	697	1,519	Validity
X ₁ -15	694	1,519	Validity

Source : Data processed with SPSS, 2024

Tabel 3. Self-Efficacy Validity Test (X₂)

Self-Efficacy (X ₂)	R Count	R table	Validity
X ₂ -1	625	1,519	Validity
X ₂ -2	0,75	1,519	Validity
X ₂ -3	0,5	1,519	Validity
X ₂ -4	779	1,519	Validity
X ₂ -5	647	1,519	Validity
X ₂ -6	794	1,519	Validity
X ₂ -7	787	1,519	Validity
X ₂ -8	789	1,519	Validity
X ₂ -9	748	1,519	Validity
X ₂ -10	778	1,519	Validity
X ₂ -11	747	1,519	Validity
X ₂ -12	667	1,519	Validity

Source : Data processed with SPSS, 2024

Tabel 4. Gender Validity Test (X₃)

Gender(X ₃)	Count	Table	Validity
X1	548	1,519	Validity
X2	0,59	1,519	Validity
X3	576	1,519	Validity
X4	554	1,519	Validity
X5	0,53	1,519	Validity
X6	541	1,519	Validity
X7	633	1,519	Validity
X8	669	1,519	Validity
X9	603	1,519	Validity
X10	0,53	1,519	Validity
X11	599	1,519	Validity
X12	0,58	1,519	Validity

Source : Data processed with SPSS, 2024

Reliability Test

A Validity is Cronbach alpha (CA) > 0,60.

Tabel 5. Career Desire in the Field of Taxation

CA	CA on Standardized Items	Amount
0,845	0,847	11

Tabel 6. Tax Knowledge

CA	CA on Standardized Items	Amount
0,917	0,919	15

Tabel 7. Self-Efficacy

CA	CA on Standardized Items	Amount
0,797	0,845	12

Tabel 8. Gender

CA	CA on Standardized Items	Amount
0,910	0,915	12

Tabel 9. Normality

		Unstandardized
Amount		167
N-Parameters ^{a,b}	Mean.	0,0000000
	Std-	4,16084519
Most-Extreme	Absolute.	,065
	Positive.	,028
	Negative.	- ,065
T-Statistic		,065
Asymp-Sig		,077 ^c

Asymp-value is ,77 > ,05 which implies information regularly conveyed.

Tabel 10. Multicollinearity

Coefficients			
		C-Statistics	VIF.
		Tolerance.	
1.	X ₁	,655	1.528
	X ₂	,63	1.588
	X ₃	,801	1.248

It was obtained that variable X_1 had tolerance ,655 VIF 1.528, the variable X_2 had tolerance 0.63 and VIF 1.588 and the variable X_3 had a tolerance ,801 and VIF 1.248. From all VIF values in each independent variable having a VIF esteem underneath 10 and a tolerance > 0.10 , is no multicollinearity.

Tabel 11. Heteroscedacity Test

		Coefficients ^{av}				
Type		Standardized-Coefficients		T	Sig	
		Beta				
1	(Constant)	,041	,047	,880	,380	
	X_1	,001	,001	,176	1.849	,066
	X_2	-,002	,001	-,164	-,683	,094
	X_3	,001	,001	,073	,841	,401

a. Dependent Variable: ABS_RES

Significant value of the three independent variables > 0.05 , so it was concluded that not symptoms heteroscedasticity.

Tabel 12. Multiple Linear Regression-Test

		Coefficients ^a				
Type		Unstandardizd		S-Coefficients	T.	Sig.
		B	Std-Error	Beta		
1.	Constant.	13.642	3.638		3.750	,000
	X_1	,364	,060	,475	6.045	,000
	X_2	,010	,074	,011	,131	,896
	X_3	,154	,056	,196	2.764	,006

a Dependent Variable: Y

$$Y = 13,642 + 0.364 X_1 + 0.010 X_2 + 0.154 X_3$$

The meaning of the regression equation above:

- Constant = 13.642 means that if tax knowledge (X_1), self-efficacy (X_2) and gender (X_3) are zero, then career desire in taxation (Y) is 13.642.
- The regression of tax knowledge ,364 if students' tax knowledge increases, assuming other variables remain the same, career desire in the field tax of 36.4%.
- The regression of X_2 is .010 which means that if students' self-efficacy increases, assuming other variables remain the same, career desire in the field tax of 1%.
- The regression of the gender (X_3) is .154 which means that if students' perception of gender increases, assuming other variables remain the same, career desire in taxation (Y) will increase by 15.4%.

Tabel 13. Coefficient -of- Determination

Type	R.	R-Square.	Adjusted-R-Square.	Std. Error
1.	.584 ^a	.341	.329	4.19896
a. Predictors: (Constant), X3, X ₁ , X ₂				

An Rsquare 0.341 was obtained, so that the influence of the X1, X2, X3 on career desire in the field of taxation for students was 34.1%. Meanwhile, 65.9% of career desire in taxation for students is caused by other variables.

Tabel 14. Test T

Coefficients ^a						
Type		Unstandardized Coefficients		S-Coefficients Beta	T.	Sig.
		B	Std. Error			
1.	Constant.	13,642	3,638		3,750	0,000
	X ₁ .	0,364	0,060	0,475	6,045	0,000
	X ₂ .	0,010	0,074	0,011	0,131	0,896
	X ₃ .	0,154	0,056	0,196	2,764	0,006
a Dependent Variable: Y						

a. The Influence X1 on Y

The calculation was obtained for the tax knowledge variable of 6.045 which is greater than Table 1.974 with a significance value (α) < 0.05. Based on the test, it can be said that there is an influence of X1 on Y.

b. The Influence X2 on Y

The calculation was obtained for the self-efficacy variable 0.131 which is smaller than Table 1.974 with a significance value (α) > 0.05. Based on the test, it can be said that there is no effect of X2 on Y.

c. The Influence X3 on Y

The calculation for the gender variable 2.764 was obtained which was greater than Table 1.974 with a significance value (α) < 0.05. Based on the test, it can be said that there is an influence of X3 on Y.

Tabel 15. Simultaneous

ANOVA						
Type.		Sum of Squares.	Df.	Mean Square.	F.	Sig
1.	Regression.	1488,307	3	496,102	28,138	,000 ^b
	Residual	2873,897	163	17,631		
	Total.	4362,204	166			

The value of $F_{cal} (28.138) > F_{table} (2.66)$ was obtained, a influence together between X_1 , X_2 and X_3 on career desire in taxation for Tax Volunteer Students in Banten Province by 34.1%. Meanwhile, 65.9% is caused by other variables outside of tax knowledge, self-efficacy and gender.

5. CONCLUSIONS AND SUGGESTIONS

- a. Influence of tax knowledge (X_1) on career desire in taxation for Tax Volunteer Students in Banten Province (Y). The significance of the relationship is due to the higher the tax knowledge possessed, the more familiar students will be with what they will do so that the higher the desire in a career in taxation.
- b. No effect of self- efficacy (X_2) on career desire in the field of taxation for Tax Volunteer Students in Banten Province (Y). The confidence of each individual is different and the confidence of each individual in this study cannot affect career desire in the field of taxation.
- c. Influence of gender (X_3) on career desire in the field of taxation for Tax Volunteer Students in Banten Province (Y). This study proves that labor discrimination issues in the career world can affect the career desires of men and women, especially in the field of taxation.
- d. Influence together between tax knowledge (X_1), self-efficacy (X_2) and gender (X_3) on career desire in taxation for Tax Volunteer Students in Banten Province (Y). Students who have in-depth knowledge of taxation, have a high sense of confidence, and do not have tax stereotypes are male or female jobs, this encourages students to focus more on the field of taxation.
- e. For the next researcher, it is expected to be able to expand the population and variables that are likely to affect students' career desire in the field of taxation, such as career motivation variables. In addition, researchers are also able to use other methods such as deep interviews to obtain maximum results.

REFERENCE LIST

- Asmarani, N. (2021). There is the Potential to Increase the Role of Women in Indonesia's Tax Regime. Ddtc.Co.Id. <https://news.ddtc.co.id/berita/nasional/29332/ada-potensi-perbesar-peran-perempuan-dalam-rezim-pajak-indonesia>
- Billa, A. S. (2022). The influence of perception, motivation, job market considerations, and knowledge about taxes on the desire of Accounting Study Program students to pursue a career in the tax field. Thesis. <https://repositorY-uin-suska.ac.id/60060/>

- Carlos Pangestu, C. J., & Phebyana, M. (2023). Analysis Of Factors Affecting The Desire Of Accounting Students In Taxation Professions After The Pandemic Period. Juan Carlos Pangestu, et.al ANALYSIS OF FACTORS AFFECTING THE DESIRE OF ACCOUNTING STUDENTS IN TAXATION PROFESSIONS AFTER THE PANDEMIC P. *Jurnal Ekonomi*, 12(03), 2023. <http://ejournal.seaninstitute.or.id/index.php/Ekonomi>
- Carlos Pangestu, C. J., & Phebyana, M. (2023). Analysis Of Factors Affecting The Desire Of Accounting Students In Taxation Professions After The Pandemic Period. Juan Carlos Pangestu, et.al ANALYSIS OF FACTORS AFFECTING THE DESIRE OF ACCOUNTING STUDENTS IN TAXATION PROFESSIONS AFTER THE PANDEMIC P. *Jurnal Ekonomi*, 12(03), 2023. <http://ejournal.seaninstitute.or.id/index.php/Ekonomi>
- Dewi, S. (2021). The Effect of Tax Knowledge, Motivation, and Gender on Career Desire in the Field of Taxation.
- Dwi Rahmawati, Indra Pahala, & Tri Hesti Utamingtyas. (2022). The Effect of Self Efficacy, Job Market Considerations, and Tax Knowledge on Desire in Choosing a Tax Consultant Career in Accounting Students of the State University of Jakarta. *Journal of Accounting, Taxation and Auditing*, 3(2), 479–497. <https://doi.org/10.21009/japa.0302.13>
- Hariani, Aprilia. (2022). The Role and Function of the "Tax Center" in Higher Education. *Pajak.Com*. <https://www.pajak.com/pajak/peran-dan-fungsi-tax-center-di-perguruan-tinggi/amp/>
- Hendrawati, E. (2022). What influences desire in a career in taxation? *Equilibrium: Journal of Economics-Management-Accounting*, 18(1), 33. <https://doi.org/10.30742/equilibrium.v18i1.2047>
- Ismail, Z., Lestari, M. P., Rahayu, P., & Eleanora, F. N. (2020). Gender equality is reviewed from a normative and sociological point of view. *Sasi*, 26(2), 154. <https://doi.org/10.47268/sasi.v26i2.224>
- Pramiana, O., Umroh, F., Mellenio, A. P., & Mustofia, A. (2021). Desire in working in the field of taxation before and after participating in the tax Brevet. *Journal of Economics, Management, Business and Society*, 1(2)(2747–0938), 144–149. <https://embiss.com/index.php/embiss>
- Ramadhan, S., Arifin, M. A., & Aulina, N. U. (2022). Analysis of the Influence of Tax Knowledge and Education Level on Individual Taxpayers' Compliance in Income Tax Payment (PPh) at KPP Pratama Palembang Seberang Ulu. *Journal of Media Wahana Ekonomika*, 18(4), 551. <https://doi.org/10.31851/jmwe.v18i4.7448>
- Sabki, M. (2022). Tax Employees Reduced by 600 People, Resign? *Cnbcindonesia.Com*. <https://www.cnbcindonesia.com/news/20220614123615-4-346915/pegawai-pajak-berkurang-600-orang-resign/amp>
- Safitri, M., Budiman, N. A., & Salisa, N. R. (2021). The Influence of Perception, Motivation, Self Efficacy, Tax Knowledge, and Job Market Considerations on Career Desire in the Taxation Field. *Accounting Study Program, Faculty of Economics and Business, Muria Kudus University*, 1–14.

Silvia Qotru Nada, Maslichah, & Junaidi. (2023). The Influence of Gender, Perception, Motivation, and Tax Knowledge on Career Desire in the Field of Taxation. *Scientific Research Accounting*, 12(02), 327–336.

Sumule, K. A., & Erawati, T. (2023). The Influence of Tax Knowledge, Tax Socialization, and Tax Morale on the Intention to Comply with Prospective Taxpayers. *Journal of Economic Education (JUPE)*, 11(3), 273–280.
<https://doi.org/10.26740/jupe.v11n3.p273-280>