

The Influence of Perceptions, Motivation, Interests, and Knowledge of Students about Tax on Career Choices in Taxation

(Empirical Studies on Accounting Students Class of 2019 and 2020, Narotama University, Surabaya)

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Abstract

The purpose of this study was to determine the effect of student perceptions, student career motivation, student job market consideration motivation, student interest, and student knowledge about taxes on career choices in taxation. This research was conducted at Narotama University in Surabaya, especially the Accounting study program in the choice of a career in the field of taxation. The sample in this study used a purposive sampling technique including accounting students in 2019 and 2020 with a total population of 110 students with a sampling technique using the slovin formula. The research instrument used a questionnaire which was then tested with the help of the SPSS version 26 application. From the test, it was found that the student perception variable partially has no effect on career choices in the field of taxation. The variable of student career motivation partially has a significant effect on career choices in the field of taxation. Variable motivation in consideration of the student labor market partially has no effect on career choices in the field of taxation. The student interest variable partially has a significant effect on career choices in the field of taxation. The variable of student knowledge about taxes partially has a significant effect on career choices in the field of taxation. Simultaneously student perceptions, student career motivation, student job market consideration motivation, student interests, and student knowledge about taxes influence career choices in the field of taxation.

Keywords:

Interest, Motivation, Perception, Student, Tax Career

1. Introduction

In Indonesia, a profession in the field of taxation is needed so that tax operations can run perfectly. Unfortunately careers in the field of taxation in Indonesia itself tend to have little interest. This can be caused by the lack of student knowledge about taxation and job opportunities in the field of taxation.

As an accounting study program student, you should have career considerations and preparation that are in accordance with the major you are taking. This is very important because to prevent mistakes in career selection. Students will be faced with various career choices. Therefore, students must consider what career they will go to. In choosing a student career, of course, it will be influenced by various factors, such as perceptions, career motivation, motivation for labor market considerations, and student knowledge about taxes in choosing a career in the field of taxation. Based on the results of previous research conducted by Nugroho (2019) stated that perceptions, motivation, and interests partially do not affect career choices in the field of taxation, while knowledge of taxes partially influences career choices in the field of taxation.

Based on this background, the authors are interested in conducting research On "The Influence Of Perceptions, Motivation, Interests, And Knowledge Of Students About Tax On Career Choices In Taxation(Empirical Studies On Accounting Students Class Of 2019 And 2020, Narotama University, Surabaya)"

Based on the background that has been described, the researcher formulates the subject matter as follows:

1. Do student perceptions affect the career choices of accounting students Batch 2019 and 2020 at Narotama University Surabaya in the field of taxation?
2. Does student career motivation affect the career choices of accounting students Batch 2019 and 2020 at Narotama University Surabaya in the field of taxation?
3. Does the motivation of student labor market considerations affect the career choices of accounting students Batch 2019 and 2020 at Narotama University Surabaya in the field of taxation?

4. Does student interest influence the career choices of accounting students Batch 2019 and 2020 at Narotama University Surabaya in the field of taxation?
5. Does student knowledge about taxes affect the career choices of accounting students Batch 2019 and 2020 at Narotama University Surabaya in the field of taxation?
6. Do student perceptions, student career motivation, motivation for labor market considerations, student interest, and student knowledge about taxes simultaneously influence the career choices of accounting students Batch 2019 and 2020 at Narotama University Surabaya in the field of taxation?

2. Literature Review

2.1. Perception

Rakhmat stated that perception is an observation about objects, events or relationships that are obtained by concluding information and interpreting messages. Furthermore, Chaplin defines perception as the process of knowing or recognizing objective objects and events with the help of the senses (Rokhmatica, 2013). According to Saifuddin (2010) perception takes place when a person receives a stimulus from the outside world which is captured by the assisting organs which then enters the brain. In it there is a thought process which is ultimately manifested in an understanding, this understanding is called perception (Koa & Mutia, 2021).

2.2. Motivation

Motivation is the urge to perform an action to achieve a certain goal. Motivation becomes a complex state and motivates a person both consciously and unconsciously to move towards a certain goal. (Naradiasari & Wahyudi, 2022:100) The theory from Vroom (2003) says that motivation is a theory of expectations. According to this theory, motivation is the result of an outcome to be achieved by a person from the assumption concerned that his actions will lead to the desired result. This means that if someone really wants something, and there is an open way to get it, the person concerned will try to get it. (Nugroho, 2019:18).

2.3. Career Motivation

Career motivation is an encouragement from within a person to improve their abilities by achieving a better position, position or career than before. The higher a person's motivation to achieve the desired position or position, the higher the interest one has for a career in taxation (Ambarwanti & Ardini, 2019). Career Motivation is defined in several main components, namely career resilience, career insight, and career identity.

2.4. Motivation for Labor Market Considerations

According to Ardini, the motivation for considering the labor market in its meaning is someone's encouragement to do something with the aim of obtaining security guarantees and easy access to job vacancies. The more job vacancies, the higher the person's interest in a career in the field of taxation. (Khansa et al., 2021:5).

2.5. Interest

According to Mahmud, interest is the desire of individual desires and is also influenced by groups so that it becomes a consideration in a society, in this case students. (Afrizal & Adi, 2020:1083). Meanwhile, according to Karim one of the aspects of the human psyche that can encourage achieving goals is interest, someone who has an interest in an object tends to pay attention or feel greater pleasure to that object. But if the object does not cause pleasure, then he will not have interest in the object. (Nugroho, 2019:22).

2.6. Tax Knowledge

According to Supriyati, knowledge of taxation is knowledge of the concept of general provisions in the field of taxation, the types of taxes that apply in Indonesia, starting from the tax subject, tax rates, calculation and recording of tax payable up to how to fill out tax reports. This knowledge of taxation is not only a conceptual understanding based on the tax law, a decision of the Minister of Finance. (Nugroho, 2019:29).

So, tax knowledge is the science that studies information about taxes in understanding the concept of general provisions in the field of taxation, the types of taxes that apply, the calculation and recording of taxes, up to depositing and reporting taxes and understanding that the function of these taxes is as a source of income that used for the benefit of the state as stipulated in the laws and regulations.

2.7. Career Options in Taxation

According to Kusumastuti and Waluyo in Putra (2022:40) career is work experience that someone gets so that this experience becomes expertise in their field of knowledge that will contribute to an organization. Meanwhile, according to Anggraeni, et al said that a career is a person's position obtained from a series of experiences in the work environment in an organization.

From this understanding it can be concluded that a career in the field of taxation is an expertise possessed by someone in the field of taxation that can be obtained from work experience so that the person gets a position so that this expertise can contribute to tax problems in a company or organization.

According to Taslim in Nelafana (2021) Professions related to disciplines in the field of taxation are as follows: (a) Employees of the Directorate General of Taxes (DGT); (b) Tax Consultant; and (c) Tax Specialist.

2.8. Framework of Thinking

Based on the theoretical review described above, the independent variables in this study are student perceptions, student career motivation, student job market consideration motivation, student interest, and student knowledge about taxes. The dependent variable of this study is the choice of career in the field of taxation. Based on the explanation above, the framework of this research is as follows:

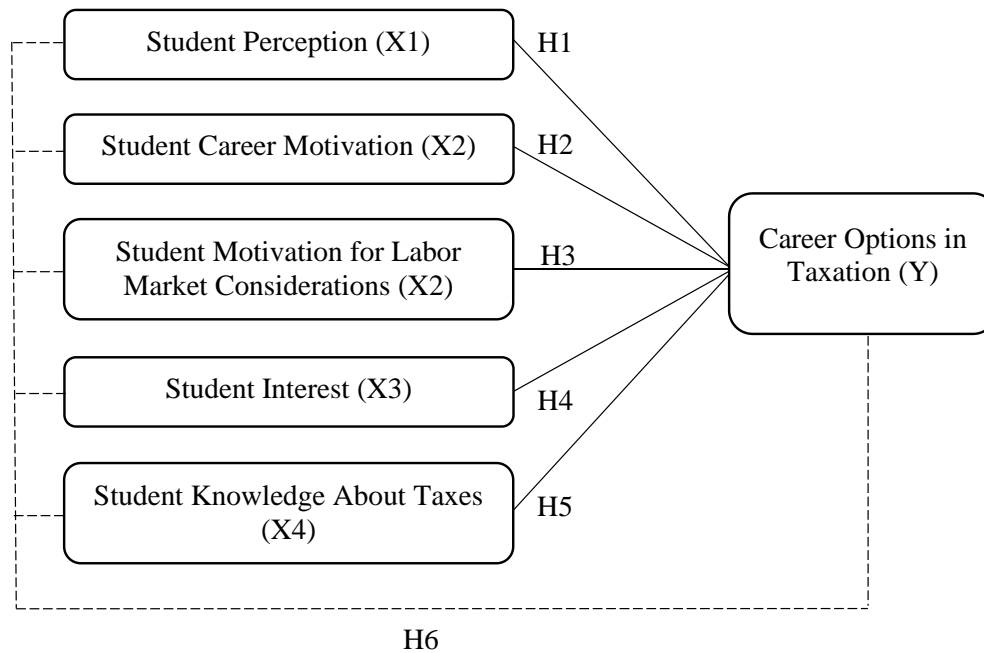


Figure 1. Framework of Thinking

Information :

———— = Partial influence

- - - - - = Simultaneous Influence

Hypothesis

H1 : Student perceptions influence career choices in the field of taxation of students of the Accounting Study Program, Faculty of Economics and Business, Narotama University, Surabaya.

H2 : Student career motivation influences career choice in the field of taxation for students of the Accounting Study Program, Faculty of Economics and Business, Narotama University, Surabaya.

H3 : Student job market considerations motivation influences career choices in the field of taxation of students of the Accounting Study Program, Faculty of Economics and Business, Narotama University, Surabaya.

H4 : Student interest influences career choices in the field of taxation for students of the Accounting Study Program, Faculty of Economics and Business, Narotama University, Surabaya.

H5 : Student knowledge about taxes influences career choices in taxation for students of the Accounting Study Program, Faculty of Economics and Business, Narotama University, Surabaya.

H6 : Student perceptions, student career motivation, motivation for considering the student labor market, student interest, and student knowledge about taxes simultaneously influence career choices in taxation for students of the Accounting Study Program, Faculty of Economics and Business, Narotama University, Surabaya.

2. Methodology

This type of research is research that uses quantitative methods. Quantitative research methods are scientific research based on logical, empirical studies to collect, analyze, and display data in numerical rather than narrative form. The population in this study were Undergraduate students (S1) in the Accounting study

program, Faculty of Economics and Business, Narotama University, Surabaya, Class of 2019 and 2020, with a total of 110 people. Sampling in this study using purposive sampling technique. The sample size in this study was determined by the Slovin formula with a 10% confidence level and the sample size was 55 people. The objects of this research are students of class 2019 and 2020 of the Accounting Study Program, Faculty of Economics and Business, Narotama University, Surabaya who have taken taxation courses.

The data from this study were obtained from primary data and secondary data. Primary data is data in research that is obtained directly based on the answers given by the informants. While secondary data can be obtained from journals, theses, books, and the internet. The source of the data in this study is the total score obtained from filling out the questionnaire that has been sent to accounting students who are the object of this research who have attended taxation lectures. Variable student perceptions, student career motivation, student job market consideration motivation, student interests, and student knowledge about taxes on career choices in taxation can be measured using a Likert scale. A five point Likert-scale is a type of measurement with a scale of 1 which means strongly disagree to a scale of 5 which means strongly agree.

Data processing activities were carried out with the help of the SPSS version 26 application by compiling tabulations on the questionnaire by giving and adding up the weights of the answers to each question in each variable. Prior to testing the hypothesis, the data from this study were first analyzed with descriptive statistical analysis which functioned to describe and find out descriptions of the characters of the independent variables, validity test which functioned to measure the accuracy of each question indicator from the questionnaire, and reliability test which functioned to see consistency of a measuring instrument in an instrument. Test the hypothesis of this study using the t test, namely testing the hypothesis partially and the F test, namely testing the hypothesis simultaneously.

3. Results and Discussion

3.1. Descriptive Statistical Test Results

Table 1. Descriptive Statistical Test Results

Variable	Minimum	Maximum	Mean	Std. Deviation
Student perceptions	14	25	20,84	2,275
Student Career Motivation	12	25	19,93	2,886
Student Motivation for Labor MarketConsiderations	11	20	15,64	2,146
Student Interest	11	25	19,84	3,242
Student Knowledge About Taxes	15	25	20,53	2,176
Career Options in Taxation	12	25	19,98	2,991

Source: Processed SPSS results, 2022

Based on the table above, all variables in this study have a standard deviation value lower than the average value, meaning that the distribution of respondents' answers regarding student perceptions is even.

3.2. Validity Test Results

Table 2. Validity Test Results

Variable	Item	r count	r table	Information
Student perceptions (X_1)	X11	0,562	0,266	Valid
	X12	0,517	0,266	Valid
	X13	0,561	0,266	Valid
	X14	0,781	0,266	Valid
	X15	0,739	0,266	Valid
Student career motivation (X_2)	X21	0,763	0,266	Valid
	X22	0,744	0,266	Valid
	X23	0,757	0,266	Valid
	X24	0,767	0,266	Valid
	X25	0,578	0,266	Valid
Student motivation for labor market considerations (X_3)	X31	0,569	0,266	Valid
	X32	0,651	0,266	Valid
	X33	0,780	0,266	Valid
	X34	0,720	0,266	Valid
	X41	0,768	0,266	Valid
Student interest (X_4)	X42	0,843	0,266	Valid
	X43	0,877	0,266	Valid
	X44	0,847	0,266	Valid
	X45	0,706	0,266	Valid
	X51	0,594	0,266	Valid
Student knowledge about taxes (X_5)	X52	0,620	0,266	Valid
	X53	0,762	0,266	Valid
	X54	0,513	0,266	Valid
	X55	0,675	0,266	Valid
	Y1	0,631	0,266	Valid
Career options in taxation (Y)	Y2	0,786	0,266	Valid
	Y3	0,785	0,266	Valid
	Y4	0,842	0,266	Valid
	Y5	0,775	0,266	Valid

Source: Processed SPSS results, 2022

Based on the results of validity testing in the table above, it can be seen that each question item in the questionnaire has a value of $r \text{ count} > r \text{ table}$ or $r \text{ count} > 0.266$. It can be concluded that all question items from each variable in this study are declared valid.

3.3. Reliability Test Results

Table 3. Reliability Test Results

Variable	Cronbach's Alpha	Criteria
Student perceptions	0,637	Reliable
Student Career Motivation	0,772	Reliable
Student Motivation for Labor Market Considerations	0,620	Reliable
Student Interest	0,869	Reliable
Student Knowledge About Taxes	0,619	Reliable
Career Options in Taxation	0,822	Reliable

Source: Processed SPSS results, 2022

Based on the table above, it is known that all variables have a Cronbach's alpha value ≥ 0.6 . So it can be concluded that all research instruments are reliable.

3.3. Estimation Results and Proof of the Hypothesis

3.3.1. Multiple Linear Regression Analysis

Table 4. Multiple Linear Regression Analysis

Variable	Unstandardized Coefficients		Standard Coefficients
	B	Std. Error	Beta
(Constant)	-1,303	2,456	
Student perceptions	-0,093	0,100	-0,71
Student Career Motivation	0,469	0,088	0,453
Student Motivation for Labor MarketConsiderations	-0,015	0,085	-0,011
Student Interest	0,384	0,082	0,416
Student Knowledge About Taxes	0,316	0,123	0,230

Source: Processed SPSS results, 2022

Based on data processing in the table above, the regression equation obtained is as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \beta_5 X_5 + e$$

$$Y = -1,303 + -0,093X_1 + 0,469X_2 + -0,015X_3 + 0,384X_4 + 0,316X_5 + e$$

3.3.2. T Test Result

Table 5. T Test Result

Variable	t	Sig
Student perceptions	-0,927	0,359
Student Career Motivation	5,331	0,000
Student Motivation for Labor MarketConsiderations	-0,175	0,861
Student Interest	4,688	0,000
Student Knowledge About Taxes	2,575	0,013

Source: Processed SPSS results, 2022

Based on the table above it can be concluded as follows:

1. Student perceptions have a t value of -0.927 with a significance (sig) of 0.359. The significance value (sig) is greater than 0.05, so it can be concluded that student perceptions have no effect on career choices in taxation. Thus H1 can be declared rejected.
2. Student career motivation has a t value of 5.331 with a significance (sig) of 0.000. The significance value (sig) is less than 0.05, so it can be concluded that student career motivation influences career choices in the field of taxation. Thus H2 can be declared accepted.
3. Student labor market consideration motivation has a t value of -0.175 with a significance (sig) of 0.861. The significance value (sig) is greater than 0.05, so it can be concluded that the motivation of student labor market considerations has no effect on career choices in the field of taxation. Thus H3 can be declared rejected.
4. Student interest has a t value of 4.688 with a significance (sig) of 0.000. The significance value (sig) is less than 0.05, so it can be concluded that student interest influences career choices in the field of taxation. Thus H4 can be declared accepted.
5. Student knowledge of taxes has a t value of 2.575 with a significance (sig) of 0.013. The significance value (sig) is less than 0.05, so it can be concluded that students' knowledge of taxes influences career choices in the field of taxation. Thus H5 can be declared accepted.

3.3.3. F Test Result

Table 6. . F Test Result
ANOVAa

	Model	Sum of Squares	df	Mean Square	F	Sig.
1	Regression	398,62	5	79,724	46,307	,000b
	Residual	84,361	49	1,722		
	Total	482,982	54			

Source: Processed SPSS results, 2022

Based on the results of the simultaneous test (F test) from the table above, it is known that the calculated F is 46.307 with a significance value of 0.000, while the F table value in the distribution table with an error rate of 5% is 2.40. This means that $F_{\text{count}} > F_{\text{table}}$ or $46.307 > 2.40$ with a significance value of $0.000 < 0.05$. It can be concluded that the variables of student perceptions, student career motivation, student labor market consideration motivation, student interests, and student knowledge about taxes simultaneously influence career choices in taxation. Thus H6 can be declared accepted.

3.4. Interpretation of Results and Discussion

Based on the results of testing the data and testing the hypotheses that have been carried out, an interpretation of the results and discussion can be obtained which can be concluded as follows:

3.4.1. The Effect of Student Perceptions on Career Choices in Taxation

Based on a series of tests that have been carried out, it shows that student perceptions have no effect on career choices in the field of taxation. This can be proven through the results of the t test with a significance value of $0.359 > 0.05$. Which means that the perceptions of students of the Accounting Study Program at Narotama University Surabaya class of 2019 and 2020 have no influence on student choices for a career in taxation. If students have a poor perception of a career in taxation, then these students are less interested in a career in taxation.

The results of this study are in line with research conducted by Nugroho (2019) which states that perceptions do not affect career choices in taxation. Meanwhile, this research is not in line with previous research conducted by Putra (2022) which states that perception has a significant effect on career choices in taxation.

3.4.2. The Effect of Student Career Motivation on Career Choices in Taxation

Based on a series of tests that have been carried out, it shows that student career motivation influences career choices in the field of taxation. This can be proven through the results of the t test with a significance value of $0.000 < 0.05$. Which means that the career motivation of students of the Accounting Study Program at Narotama University, Surabaya, class of 2019 and 2020 has an influence on students' choices for a career in taxation. If students have strong motivation or encouragement within themselves to achieve a career in the field of taxation, then these students will carry out an action or effort so that later they can have a career in the field of taxation. This also affects other people, if student motivation is good with a career in taxation then it will also affect students' interest in having a career in taxation.

The results of this study are in line with previous research conducted by Ambarwanti & Ardini (2019); Khansa et al. (2021) which stated that career motivation has a significant effect on career choices in the field of taxation.

3.4.3. The Effect of Motivation on Student Job Market Considerations on Career Choices in Taxation

Based on a series of tests that have been carried out, it shows that the motivation of student labor market considerations has no effect on career choices in the field of taxation. This can be proven through the results of the t test with a significance value of $0.861 > 0.05$. Which means that the motivation for consideration of the labor market from students of the Accounting Study Program at Narotama University Surabaya class of 2019 and 2020 has no influence on student choices for a career in taxation. Students who are not motivated by considering the job market, especially careers in the field of taxation, can be caused by a lack of student knowledge regarding career opportunities in the field of taxation. If this happens, it is possible for students not to consider the job market for a career in taxation.

The results of this study are in line with previous research conducted by Ambarwanti & Ardini (2019); Khansa et al (2021); Koa & Muti (2021); Nelafana (2021)) which stated that motivation for labor market considerations does not affect career choices in taxation. Meanwhile, this research is not in line with research conducted by Wulan Nelafana (2021) which states that labor market considerations have a positive and significant effect on career choices in taxation.

3.4.4. The Effect of Student Interests on Career Choices in Taxation

Based on a series of tests that have been carried out, it shows that student interest influences career choices in the field of taxation. This can be proven through the results of the t test with a significance value of $0.000 < 0.05$. Which means the interests of students of the Accounting Study Program at Narotama University, Surabaya, class of 2019 and 2020 have an influence on students' choices for a career in taxation. Student interest in a career in taxation can be triggered by various things. Stimulus obtained from the surrounding environment, such as several lecturers who are also practitioners, can provide encouragement for students to foster career interest, especially in the field of taxation. That is, students have certain interests or desires, so it will indirectly affect the efforts that will be made to achieve these goals for a career in the field of taxation.

The results of this study are in line with previous research conducted by (Koa & Mutia, 2021) Pratama & Wi (2022) which state that interest has a significant effect on career choices in taxation.

3.4.5. The Influence of Student Knowledge About Taxes on Career Choices in Taxation

Based on a series of tests that have been carried out, it shows that students' knowledge of taxes influences career choices in the field of taxation. This can be proven through the results of the t test with a significance value of $0.013 < 0.05$. Which means that student knowledge about taxes from students of the Accounting Study Program at Narotama University Surabaya class of 2019 and 2020 has an influence on student choices for a career in taxation. If someone has a willingness to learn through formal and non-formal education regarding tax procedures and provisions, that person will increase their knowledge of taxation. Students who understand taxation and have good tax knowledge certainly have great opportunities for careers in taxation.

The results of this study are in line with previous research conducted by Putra (2022) which states that knowledge of taxes has a significant effect on career choices in the field of taxation. Meanwhile, this research is not in line with research conducted by Aidil Ihsan (2019) which states that knowledge of taxes does not affect career choices in the field of taxation.

3.4.6. The Effect of Student Perceptions, Student Career Motivation, Job Market Consideration Motivation, Student Interests, and Student Knowledge of Tax Simultaneously on Career Choices in Taxation

Based on a series of tests that have been carried out, it shows that student perceptions, student career motivation, student job market consideration motivation, student interests, and student knowledge about taxes influence career choices in the field of taxation. This can be proven through the results of the F test which shows a significance value of $0.000 < 0.05$. Which means that student perceptions, student motivation, student interest, and student knowledge about taxes from students of the Accounting Study Program at Narotama University Surabaya class of 2019 and 2020 have a simultaneous influence on student choices for a career in taxation. If students have a good perception of career choices in the field of taxation, then these students will motivate themselves to take action in order to achieve that career. Through motivation, students who are interested in a career in the field of taxation will learn more deeply about taxation which will be able to increase their knowledge about taxation. If this is done by students, there are great opportunities for students, especially students of the accounting study program, to have a career in the field of taxation.

This research is in line with previous research conducted by Naradiasari & Wahyudi (2022) which stated that perception, motivation, interest, and knowledge about taxes have a positive effect on career choices in taxation.

4. Conclusions, Limitations, Suggestions

4.1. Conclusions

Based on the results of the research and on the basis of hypothesis testing, the following conclusions can be drawn:

1. There is no influence between student perceptions of career choices in the field of taxation. This is because the perceptions or views of students of the Accounting Study Program, Faculty of Economics and Business, University of Narotama, Surabaya, class of 2019 and 2020 regarding career choices in the field of taxation, which are obtained through experience and information from other people or social media, determine the career choices of these students in the field of taxation.

2. There is a significant influence between student career motivation on career choices in taxation. This is because many students of the Accounting Study Program, Faculty of Economics and Business, Narotama University, Surabaya, class of 2019 and 2020, are motivated to choose a career that is in accordance with their educational background.
3. There is no influence between the motivation of student labor market considerations on career choices in the field of taxation. This is because many students of the Accounting Study Program, Faculty of Economics and Business, Narotama University, Surabaya, class of 2019 and 2020, do not know about career opportunities in the field of taxation.
4. There is a significant influence between student interest in career choices in taxation. This is due to observations and considerations from students of the Accounting Study Program at the Faculty of Economics and Business, Narotama University, Surabaya, class of 2019 and 2020, that a career in taxation will have a positive impact on students which creates a desire to choose a career in taxation.
5. There is a significant influence between student knowledge about taxes on career choices in taxation. This is because if students of the Accounting Study Program, Faculty of Economics and Business, University of Narotama Surabaya, class of 2019 and 2020 have good knowledge of taxes, this will encourage students to choose a career in taxation.
6. There is a significant influence between student perceptions, student career motivation, student job market consideration motivation, student interests, and student knowledge about taxes on career choices in taxation. This is because the experience and knowledge about taxes obtained by students will affect perceptions so that motivation and interest in a career in the field of taxation arise.

4.2. Limitations

The researcher admits that this research is still not perfect and there are still limitations, some of the limitations in this study include:

1. There are limitations in research time, personnel, and the ability of researchers.
2. The respondents used in this study were still limited or few, namely accounting students class 2019 (semester 7) and class 2020 (semester 5) of the Faculty of Economics and Business, Narotama University, Surabaya only.
3. When collecting data through questionnaires, the information provided by respondents sometimes does not show the true opinion of these respondents. So there is a possibility that the results of the data obtained are still not quite right.

4.3. Suggestion

Based on the results of the research above, researchers have several suggestions including:

1. This study uses independent variables, namely student perceptions, student career motivation, student job market consideration motivation, student interest, and student knowledge about taxes. For future researchers, it is expected to increase the number of other independent variables so that other factors that influence career choices in the field of taxation can be identified.
2. Respondents from this study were limited to students of the Accounting Study Program, Faculty of Economics and Business, Narotama University, Surabaya, class of 2019 and 2020. For further researchers, it is hoped that they will use respondents who do not only come from Narotama University, Surabaya, so that the scope of this research can become wider.

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