

## **The Influence of Knowledge-Driven Motivation, Economic Incentives, Self-Confidence, and Job Market Factors on Accounting Students' Interest in Pursuing a Career in Taxation**

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### **Abstract**

*This study aims to investigate the impact of knowledge motivation, economic motivation, self-efficacy, and labor market factors on the propensity of accounting students to pursue a career in taxation. A quantitative methodology was employed in this research, collecting primary data via questionnaires administered to undergraduate students at the University of Muhammadiyah Surakarta. A total of 111 respondents were analyzed using multiple linear regression techniques with SPSS software. The findings reveal that both knowledge motivation and economic motivation exert a statistically significant and positive influence on interest in taxation careers. In contrast, self-efficacy and labor market factors did not show a significant impact on student interest. An Adjusted R<sup>2</sup> value of 0.046 indicates that these four variables explain 4.6% of the variation in career interest, with the remainder attributed to other external factors.*

**Keywords:** Knowledge Motivation, Economic Motivation, Self-Efficacy, Labor Market Considerations, Career Interest

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### **INTRODUCTION**

Taxes serve as the principal source of obligatory revenue for the government, governed by Law No. 28 of 2007, which mandates taxpayer contributions to fulfill governmental responsibilities and enhance public welfare (Adawiyah et al., 2023). As the intricacies of the taxation system become more pronounced, the demand for specialists in this domain escalates. Academic programs in accounting are increasingly acknowledged as a vital avenue for addressing this requirement, equipping students with fundamental accounting acumen while also offering practical taxation experience through initiatives such as tax volunteering (Saefani Nur Hanifah<sup>1</sup>, Pemborian et al., 2024). This scenario propels educational institutions and governmental agencies to ensure that forthcoming generations of accountants are engaged and prepared for careers in taxation, which is essential for the nation's fiscal sustainability.

The rising need for tax professionals does not necessarily correlate with the enthusiasm of accounting students to pursue this specialization. This research investigates the determinants that affect these inclinations, primarily concentrating on knowledge motivation, economic motivation, self-efficacy, and job market factors. Knowledge motivation pertains to students' comprehension of tax principles, encompassing fundamental guidelines to reporting methodologies (Hana Dwi Fani

Ariska et al., 2022). Economic motivation relates to the quest for financial security (Apri Ani Rahayu & Teguh Erawati, 2021). Self-efficacy denotes students' confidence in their skills (Payu & Marlinah, 2024), while job market factors encompass the assessment of existing employment prospects (Ulma et al., 2023). These four elements are pivotal in elucidating students' inclination towards the taxation profession.

The research is grounded in the Theory of Planned Behavior (Ajzen, 1991), which posits that an individual's intention to engage in a behavior is influenced by attitudes, subjective norms, and perceived behavioral control. Within the framework of this study, knowledge motivation and economic motivation signify students' favorable attitudes toward careers in taxation, stemming from academic insights and potential financial rewards. Self-efficacy embodies perceptions of behavioral control, reflecting students' confidence in their ability to succeed in the taxation sector (Payu & Marlinah, 2024). Conversely, job market factors pertain to subjective norms and students' perceptions regarding external opportunities and support systems (Anjani et al., 2023). Consequently, the Theory of Planned Behavior is pertinent in illustrating how a blend of internal and external motivators shapes accounting students' interest in pursuing a career in taxation.

Prior research has yielded varied outcomes concerning the factors that influence interest in a taxation career. Safitri et al. (2021) discovered that possessing tax knowledge does not inherently enhance students' eagerness for careers in taxation. Similarly, Novianingdyah (2022) indicated that tax knowledge has a negligible effect due to students' limited comprehension. In contrast, economic motivation has been acknowledged as a favorable factor in certain studies, including those conducted by Apri Ani Rahayu & Teguh Erawati (2021), although Yusuf et al. (2024) reported no substantial impact. Findings regarding self-efficacy varied – Payu & Marlinah (2024) identified a positive influence, whereas Safitri et al. (2021) found no effect. Additionally, research by Anjani et al. (2023) and Sari et al. (2024) underscores the significance of labor market factors. This variability in findings opens avenues for further exploration.

The impetus for this research emerged from the disparity between the rising demand for tax professionals and the lack of interest exhibited by certain accounting students toward this career trajectory. Changes in tax legislation and advancements in technology necessitate future practitioners who not only grasp theoretical frameworks but can also implement their knowledge in real-world contexts, such as through tax volunteerism (Saefani Nur Hanifah<sup>1</sup>, Giver et al., 2024). Furthermore, the expanding economy and the increasing intricacies of tax administration compel the government to seek skilled personnel in this domain. It is crucial for universities to comprehend the factors that influence student interest to develop more relevant curricula, for tax agencies to refine their human resources recruitment approaches, and for students to make career decisions that align with their competencies and the demands of the job market.

Despite comprehensive investigations into the elements affecting career interest in taxation, discrepancies persist regarding the impact of knowledge motivation, economic motivation, and self-efficacy. Some research indicates a substantial influence (Payu & Marlinah, 2024; Arista & Diyanti, 2023), while others yield conflicting results (Safitri et al., 2021; Yusuf et al., 2024). Additionally, prior studies have largely focused

on introductory or university-level students, underscoring the necessity for more targeted research involving accounting students at the University of Muhammadiyah Surakarta, recognized for its high accreditation and significant student body. This study possesses theoretical importance in augmenting the literature on career interests in taxation, as well as practical ramifications for students, educational institutions, and tax authorities to attain a more profound insight into the factors that shape interest.

## METHOD

### Types and Design of Research

The investigation employs a quantitative methodology, defined by a scientific inquiry that relies on empirical reasoning through a systematic approach to the collection, analysis, and presentation of data in numerical form to evaluate the relationships among variables (Oktavia & Fajarudin, 2023). The data utilized comprised essential information gathered directly from participants via questionnaires created using Google Forms. Research instruments are meticulously designed based on variable indicators and assessed using a Likert scale ranging from 1 to 5. This questionnaire aimed to gauge the perceptions, motivations, and considerations of the respondents, which were subsequently analyzed using inferential statistical techniques in accordance with the study's objectives (Oktavia & Fajarudin, 2023).

### Model Spesification

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \varepsilon$$

### Estimation Analysis

Data analysis was conducted utilizing SPSS through a methodical framework. Initially, the validity assessment was executed by juxtaposing r-count with r-tables at n-2 degrees of freedom, referencing the Product Moment table (Naradiasari & Wahyudi, 2022). Furthermore, reliability assessments were performed employing Cronbach's Alpha, wherein the instrument is deemed reliable if the  $\alpha$  value exceeds 0.6 (Naradiasari & Wahyudi, 2022). Subsequently, a classical assumption evaluation was undertaken, encompassing: (1) normality evaluation utilizing the Kolmogorov-Smirnov test (Aditiya et al., 2023); (2) multicollinearity assessment via Tolerance ( $>0.10$ ) and VIF ( $<10$ ) indicators; and (3) heteroskedasticity evaluation through the Glejser method (Aditiya et al., 2023). The concluding phase involves the estimation of multiple linear regression, along with the application of the F test, t test, and coefficient of determination ( $R^2$ ) to determine the model's validity (Leverage & Measure, 2014).

## RESULT AND DISCUSSION

### Assessment Evaluation

**Table 1 Validity Test**

Variable	r-stat	r-table	
Career Interests	0,764	0,1865	Valid
	0,693	0,1865	Valid
	0,734	0,1865	Valid
	0,706	0,1865	Valid

	0,737	0,1865	Valid
	0,823	0,1865	Valid
Knowledge Motivation	0,745	0,1865	Valid
	0,645	0,1865	Valid
	0,770	0,1865	Valid
	0,797	0,1865	Valid
Economic Motivation	0,865	0,1865	Valid
	0,873	0,1865	Valid
	0,871	0,1865	Valid
	0,346	0,1865	Valid
	0,764	0,1865	Valid
Self Efficacy	0,654	0,1865	Valid
	0,858	0,1865	Valid
	0,798	0,1865	Valid
	0,741	0,1865	Valid
	0,631	0,1865	Valid
Job Market Considerations	0,819	0,1865	Valid
	0,813	0,1865	Valid
	0,812	0,1865	Valid

Source : Author, 2025

According to the data presented in Table 1, the results for each inquiry in the survey have been confirmed as legitimate. With a participant pool comprising 111 individuals, the outcomes demonstrate a level of validity that has been assessed, with each calculated r-value surpassing the critical threshold of 0.165.

**Table. 2 Reliability Test**

Variable	Cronbach Alpha	
Career Interests	0,761	Reliabel
Knowledge Motivation	0,727	Reliabel
Economic Motivation	0,866	Reliabel
Self Efficacy	0,747	Reliabel
Job Market Considerations	0,822	Reliabel

Sumber: Author, 2025

According to the findings presented in table 4.2 above, it is clear that the Cronbach alpha coefficients for each variable exceed 0.60. Consequently, it is reasonable to conclude that all variables examined in this research can be deemed reliable.

### Validity Test

**Table. 3 Normality Test**

Kolmogorov-Smirnov Z	Asymp. Sig. (2-tailed)	Test distribution is
0,943	0,337	Normal

The findings presented in Table 3 indicate that the outcomes of the normality assessment yield a significance value of 0.337, which exceeds the critical threshold of

0.05. Consequently, this affirms that the dataset can be regarded as adhering to a normal distribution.

**Table. 4 Multicollinearity**

Variable	Collinearity Statistic	
	Tolerance	VIF
Knowledge Motivation	0,483	2,070
Economic Motivation	0,629	1,591
Self Efficacy	0,487	2,054
Job Market Considerations	0,629	1,590

Source : Author, 2025

According to the information presented in Table 4, the VIF value remains under 10, while the tolerance value exceeds 0.1. Consequently, it can be inferred that this regression model is devoid of multicollinearity.

**Table. 5 Glejser-Test**

Variable	Sig. (2-tailed)	Homoscedacity
Knowledge Motivation	0,809	
Economic Motivation	0,422	
Self Efficacy	0,915	
Job Market Considerations	0,097	

Source : Author, 2025

According to the findings presented in Table 5 above, it is evident that all variables demonstrate significance values exceeding 0.05. Hence, we can deduce that no issues related to heteroscedasticity were identified among the independent variables in this analysis.

## Hyphothesis Test

**Table. 6 Regression-Test**

Variable	Unstandardize d Coefficients		Standardize d Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	6,479	1,849		3,505	0,001
Knowledge Motivation	0,316	1,125	0,246	2,536	0,013
Economic Motivation	0,464	0,077	0,512	6,027	0,000
Self Efficacy	-0,066	0,111	-0,057	-0,595	0,553
Job Market Considerations	0,138	0,071	0,165	1,946	0,054

1. Source : Author, 2025

**Tabel 7 Hasil Uji Statistik F**

Model	F-stat	F-table	Sig.	
1	16,135	2,579	0,000b	Model fit

Source : Author, 2025

From Table 7, it is evident that Equation 1 produces a Calculus value that surpasses Ftable, specifically 16.135 in contrast to 2.579, with a significance level of 0.000, which is below  $\alpha = 0.05$ . Therefore, this indicates that the alternative hypothesis H1 is accepted, signifying the presence of a corresponding regression model.

**Table 8 R<sup>2</sup>**

Model	R Square	Adjusted R Square
1	0,081	0,046

Source : Author, 2025

In reference to Table 8, the analysis of the coefficient of determination (R<sup>2</sup>) reveals an adjusted R-Square value of 0.046, equating to 4.6%. Consequently, it can be inferred that the career aspirations of accounting students in the taxation sector are influenced by elements such as knowledge motivation, economic motivation, self-efficacy, and labor market dynamics, while the remaining 95.4% is attributable to other factors that may sway the student's preference for a career in taxation.

**Table 9. t-tets**

Variable	t-stat	sig
Motivasi Pengetahuan	2,536	0,013
Motivasi Ekonomi	6,027	0,000
Self Efficacy	-0,596	0,553
Pertimbangan Pasar Kerja	1,946	0,054

Source : Author, 2025

According to the findings presented in Table 4.9 derived from the SPSS analysis, the outcomes of the t-test concerning the knowledge motivation variable indicated that the computed thitung value (2.536) surpassed the critical ttable value (1.98260), which was further validated by a significance level of 0.013, falling below the threshold of  $\alpha = 0.05$ . This results in the acceptance of the H1 hypothesis, which posits that knowledge motivation significantly impacts accounting students' inclination towards careers in taxation. Similarly, for the economic motivational variables, the calculated thitung value (6.027) exceeds the ttable (1.98260), as evidenced by the significance value of 0.000, which is also below  $\alpha = 0.05$ . Consequently, the H2 hypothesis is accepted, indicating that economic motivation has a robust influence on accounting students' interest in taxation careers.

Conversely, the self-efficacy variable reported a thitung value (-0.596), which is lower than the ttable (1.98260), coupled with a significance level of 0.553, exceeding  $\alpha = 0.05$ . This result leads to the rejection of the H3 hypothesis, suggesting that self-efficacy does not influence accounting students' interest in taxation careers.

Furthermore, the labor market consideration variable yielded a *t*-value (1.946), which also falls short of the *t*-table (1.98260), with a significance level of 0.054, remaining above  $\alpha = 0.05$ . Thus, the H4 hypothesis is likewise rejected, indicating that job market considerations do not significantly impact accounting students' interest in pursuing careers in taxation.

## CONCLUSION

The findings indicate that the inclination of accounting students towards careers in taxation is shaped by several critical factors. Both intrinsic motivation stemming from knowledge and economic incentives have been identified as having a positive and significant impact on students' career preferences. This implies that a deep comprehension of taxation, coupled with aspirations for financial security, can significantly enhance their professional trajectories. Conversely, self-efficacy and perceptions of the job market exert a negative influence on these decisions, suggesting that some students may experience uncertainty or view the tax-laden job market as excessively competitive and daunting. Nonetheless, the research does exhibit limitations, particularly concerning respondents who may lack full engagement, as well as a dependence on self-reported data that may not accurately reflect actual career choices after graduation, necessitating a thorough examination of the results.

In light of these observations, several recommendations can be put forth for relevant stakeholders. Researchers ought to consider broadening their investigations to encompass additional universities and to assess other elements that might affect interest in taxation careers. For accounting students, it is crucial to bolster their confidence and expertise through workshops, training programs, or specialized taxation courses to better equip them for their future professions. Moreover, educational institutions should prioritize enhancing the curriculum, augmenting practical field experience, and forging partnerships with tax agencies or consulting firms. Meanwhile, organizations and companies can utilize the insights gained from this study to develop more appealing training and career advancement initiatives aimed at fostering the growth of skilled tax professionals.

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