

## DETERMINANTS OF ACCOUNTING STUDENTS' INTEREST IN BECOMING TAX CONSULTANTS

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### Abstract

The low level of interest among accounting students in pursuing a career as tax consultants has become an important issue amid the increasing demand for professional expertise in taxation. This study aims to empirically examine the effects of taxation knowledge, self-efficacy, perception, and work environment on accounting students' interest in becoming tax consultants. This study employed a quantitative approach with an associative research design and was conducted at the Undergraduate Accounting Study Program, Faculty of Economics and Business, Udayana University. Primary data were collected through questionnaires distributed to 120 students selected using purposive sampling techniques. Data were analyzed using multiple linear regression analysis. The results indicate that taxation knowledge, self-efficacy, perception, and work environment have positive and significant effects on accounting students' interest in becoming tax consultants. These findings suggest that higher levels of taxation knowledge and self-efficacy, more positive perceptions of the profession, and more conducive perceived work environments are associated with stronger interest among accounting students in pursuing a career as tax consultants. Theoretically, this study reinforces the Theory of Planned Behavior. Practically, the findings provide recommendations for study programs to strengthen practice-based taxation curricula, optimize elective courses in taxation, and facilitate students interested in becoming tax consultants in obtaining tax consultant certifications (tax brevet) through collaboration with training institutions and mentoring programs, thereby enabling students to prepare themselves more comprehensively.

**Keywords:** Taxation Knowledge, Self-Efficacy, Perception, Work Environment, Career Interest

### INTRODUCTION

Interest reflects an individual's attraction toward a profession that generates feelings of enjoyment and satisfaction when pursued. Such enjoyment arises from internal motivation influenced by the individual's experiences and knowledge, which subsequently develops into motivation to take action in determining career development directions. The stronger the interest possessed by an individual, the greater the effort made to improve and optimize personal potential through a series of purposeful actions aimed at achieving desired career goals (Latif et al., 2017).

Higher education institutions play a strategic role in fostering and directing students' interests through the enhancement of both theoretical and practical competencies. In particular, Accounting Study Programs equip students with various competencies, including financial accounting, auditing, management accounting, public

sector accounting, accounting information systems, and taxation, thereby providing broad and promising career opportunities across various industrial sectors (Julianti et al., 2024). These opportunities are not limited to the auditing profession but also include careers as entrepreneurs, financial analysts, risk managers, and tax consultants who play a strategic role in assisting taxpayers in exercising their rights and fulfilling their tax obligations in accordance with applicable regulations (Rialdy et al., 2022).

Along with the increasing complexity of tax regulations and compliance demands within the self-assessment system, the demand for tax consulting services continues to rise. However, the availability of professional tax consultants remains relatively limited. Based on data from the Indonesian Tax Consultants Association (IKPI) in 2024, the number of certified tax consultants in Indonesia reached only 6,898 individuals, while the population amounted to 278,690,000 people. This condition reflects the limited number of professionals in the tax consulting field. On the other hand, individuals' interest in becoming tax consultants also remains relatively low. This is reflected in the 2024 tracer study data of the Undergraduate Accounting Study Program, Faculty of Economics and Business, Udayana University, which revealed that only 15 percent of graduates pursued careers in professional accounting service sectors, such as Accounting Service Offices (KJA), Public Accounting Firms (KAP), and Tax Consultant Offices (KKP). This percentage was lower compared to graduates working in non-accounting private companies, which accounted for 31 percent (PSSA FEB Unud, 2024). This condition indicates a gap between the high demand for tax consultants and the low interest of individuals in pursuing the profession.

One of the primary factors contributing to the limited number of tax consultants is the low passing rate of the Tax Consultant Certification Examination (USKP), which is administered under strict passing standards (Rahmawati et al., 2022). This was reflected in the results of the USKP Period III of 2025, where out of 1,954 participants in the Level A Certification, only 314 participants, or approximately 16 percent, passed the examination, while 1,310 participants were required to retake the exam and 330 participants failed. Meanwhile, in the Level B Certification, out of 651 participants, 281 participants, or approximately 43 percent, passed, 350 participants were required to retake the examination, and 20 participants failed (IKPI, 2025). The strict passing standards of the USKP, the broad scope of examination materials, and the complexity of dynamic tax regulations that continue to evolve alongside business developments may shape individuals' perceptions that the tax consultant profession is difficult to enter. Such perceptions may cause individuals to feel incapable of meeting the required qualifications, thereby reducing their interest in becoming tax consultants (Rahmawati et al., 2022). This condition indicates the existence of psychological and perceptual factors influencing individuals' career decisions. Therefore, the low interest in becoming tax consultants can be analyzed through the Theory of Planned Behavior (TPB).

TPB states that an individual's intention toward a behavior serves as the primary determinant of the action to be performed. This theory not only considers attitude toward the behavior and subjective norm but also incorporates perceived behavioral control as an additional factor, where behavioral analysis can still be conducted even when individuals feel they do not fully control their actions (Ajzen, 1991). This study positions interest as a representation of intention within the TPB framework, with

several factors presumed to influence individuals' interest in becoming tax consultants, namely taxation knowledge, self-efficacy, perception, and work environment.

Within the TPB perspective, taxation knowledge is proxied as perceived behavioral control because it reflects individuals' beliefs regarding their ability to perform a particular behavior (Ajzen, 1991). Students who possess comprehensive knowledge of taxation concepts, including technical abilities in calculating tax liabilities, interpreting applicable tax regulations, and understanding tax reporting procedures, tend to have clearer insights into the profession, thereby forming stronger interest in becoming tax consultants (Rahmawati et al., 2022). Conversely, Kosasi and Laturette (2024) revealed that a lack of taxation knowledge may create psychological barriers in the form of fear of being unable to cope with the complexity of tax consulting work, which ultimately reduces interest in pursuing careers in this field. These findings are consistent with Ajzen (1991), who stated that low perceived behavioral control can reduce individuals' interest because they feel incapable of performing the behavior, thereby decreasing the likelihood of realizing such interest.

Within the TPB perspective, self-efficacy is also proxied as perceived behavioral control because it reflects individuals' beliefs regarding their ability to perform a particular behavior (Ajzen, 1991). The level of self-efficacy possessed by individuals has been proven to significantly influence their career interests (Ramadhani & Bahtiar, 2024). Individuals with high self-efficacy tend to possess stronger self-confidence and are capable of responding adaptively to obtain reinforcement, whereas individuals with low self-efficacy are more vulnerable to anxiety and doubts regarding their ability to act (Vishwamitra & Mimba, 2025). In line with these findings, high self-efficacy encourages individuals to develop stronger interest in choosing careers aligned with their capabilities (Ramadhani & Bahtiar, 2024). This belief not only functions as a direct predictor of career interest but also serves as a mediating factor that strengthens the influence of attitude toward the behavior and subjective norm on the interest in becoming tax consultants (Hardianto et al., 2020). This is consistent with the TPB framework, which positions belief as the basis for the formation of attitudes and subjective norms in determining individuals' career interests.

Individuals' interest in becoming tax consultants is influenced not only by their confidence in mastering the required competencies (self-efficacy) but also by their perceptions of the profession. These perceptions include views regarding career prospects, opportunities for self-development, and professional sustainability that shape individuals' attitudes (Rahmawati et al., 2022). When the tax consultant profession is perceived as offering stable financial prospects, attractive intellectual challenges, and opportunities to contribute to a healthy taxation system, individuals tend to develop positive attitudes toward the profession. These positive attitudes subsequently encourage the formation of interest in becoming tax consultants (Ibrahim & Dahlan, 2023). Conversely, negative perceptions, such as viewing the profession as highly complex due to dynamic regulatory changes and professional licensing requirements through passing the USKP, may reduce individuals' interest (Rahmawati et al., 2022). These findings are in line with TPB (Ajzen, 1991), which states that attitude toward the behavior is formed through individuals' evaluations of a behavior, either positively or negatively. In the context of career selection, perceptions of a profession

shape attitudes, which subsequently influence individuals' interest in pursuing careers in that field.

The work environment is also an important consideration in career selection because it relates to individuals' comfort, health, and quality of life (Veritia et al., 2025). By considering the work environment from the outset, individuals can form expectations regarding working conditions and assess their compatibility with their personalities (Suniantara & Dewi, 2021). The tax consultant profession is characterized by demanding allocations of time and energy, intense competition, and professional pressure to produce accurate work with minimal errors (Arini & Noviari, 2021). These conditions influence individuals' views through subjective norms. Support from colleagues and supervisors, such as supportive interactions, recognition, and assistance in task completion, may encourage individuals to pursue the profession. Conversely, lack of support, conflicting expectations, or negative psychological pressures may hinder individuals' career decisions (Herawati et al., 2023). A conducive work environment tends to improve performance, reduce stress, and minimize health risks, thereby strengthening individuals' interest in choosing the profession. In contrast, an unconducive work environment may lead to fatigue, reduced concentration, and long-term health problems, ultimately weakening individuals' interest in pursuing the profession (Cheisviyanny et al., 2022; Veritia et al., 2025). These findings are consistent with TPB proposed by Ajzen (1991), in which subjective norms, as a form of social pressure, may either support or hinder individuals' intentions to act and interact with attitude toward the behavior and perceived behavioral control in shaping career interests.

## **RESEARCH METHOD**

This study employed a quantitative approach with an associative research design to analyze the influence of tax knowledge, self-efficacy, perception, and work environment on accounting students' interest in becoming tax consultants based on the Theory of Planned Behavior. The research was conducted at the Undergraduate Accounting Study Program, Faculty of Economics and Business, Universitas Udayana, due to the relatively low proportion of graduates pursuing careers in professional accounting services. The object of the study focused on the interest of accounting students and alumni in the tax consultant profession, with the independent variables consisting of tax knowledge, self-efficacy, perception, and work environment.

The population of this study consisted of 501 students and alumni of the Undergraduate Accounting Study Program at the Faculty of Economics and Business, Universitas Udayana, while the sample comprised 120 respondents selected using a purposive sampling technique. The respondents included active students and alumni who had completed taxation courses and participated in the Independent MBKM program at a Tax Consultant Office. Data collection was conducted through the distribution of Google Form-based questionnaires using a four-point Likert scale to obtain relevant and objective primary data.

Data analysis was carried out using IBM SPSS version 26 through validity testing, reliability testing, descriptive statistical analysis, classical assumption tests, and multiple linear regression analysis. The classical assumption tests included normality,

multicollinearity, and heteroscedasticity tests to ensure the quality of the regression model. Furthermore, hypothesis testing was conducted using the F-test, coefficient of determination ( $R^2$ ), and t-test to determine the simultaneous and partial effects of the independent variables on accounting students' interest in becoming tax consultants

## RESULT AND DISCUSSION

### Description of Research Data

#### Questionnaire Distribution

**Table 1. Details of Questionnaire Distribution and Collection**

Description	Number of Questionnaires
Total questionnaires distributed	120
Questionnaires not returned	0
Questionnaires returned	120
Questionnaires not meeting criteria	0
Questionnaires used	120
Return Rate	$120/120 \times 100\% = 100\%$
Usable Response Rate	$120/120 \times 100\% = 100\%$

Source: Processed primary data, 2026.

Table 1 shows that a total of 120 questionnaires were distributed to respondents, with a return rate of 100 percent. Therefore, no questionnaires needed to be eliminated, and all questionnaires could be used for further analysis. The process of distributing and collecting questionnaires lasted for 14 days, from January 28, 2026, to February 11, 2026.

#### Respondent Characteristics

**Table 2. Details of Respondent Characteristics**

No	Characteristics	Classification	Number of Respondents	Percentage (%)
1	Gender	Female	97	81
		Male	23	19
		<b>Total</b>	<b>120</b>	<b>100</b>
2	Cohort	2021	31	26
		2022	89	74
		<b>Total</b>	<b>120</b>	<b>100</b>
3	Internship Period	Odd Semester (Semester 5)	52	43
		Even Semester (Semester 6)	68	57
		<b>Total</b>	<b>120</b>	<b>100</b>

Source: Processed primary data, 2026.

Based on Table 2, the respondent characteristics in this study can be explained as follows:

1. Respondent characteristics based on gender indicate that the majority of respondents were female, totaling 97 individuals or 81 percent, while male

respondents accounted for 23 individuals or 19 percent. These results indicate that female respondents dominated this study.

2. Respondent characteristics based on cohort indicate that the majority of respondents were active students from the 2022 cohort of the Undergraduate Accounting Study Program, FEB Unud, totaling 89 individuals or 74 percent. Meanwhile, alumni from the 2021 cohort accounted for 31 individuals or 26 percent. These findings indicate that most questionnaires were completed by active students from the 2022 cohort.
3. Respondent characteristics based on internship period indicate that 52 respondents or 43 percent participated in the Independent MBKM program during the odd semester (semester 5), while 68 respondents or 57 percent participated during the even semester (semester 6). These results indicate that most respondents in this study participated in the Independent MBKM program during the even semester (semester 6).

### Results of Research Instrument Testing Validity Test

**Table 3. Results of Research Instrument Validity Test**

Variable	Statement Item	Pearson Correlation	r tabel	Description
Taxation Knowledge (X <sub>1</sub> )	X1.1	0,724	0,361	Valid
	X1.2	0,807	0,361	Valid
	X1.3	0,766	0,361	Valid
	X1.4	0,687	0,361	Valid
	X1.5	0,722	0,361	Valid
Self-Efficacy (X <sub>2</sub> )	X2.1	0,708	0,361	Valid
	X2.2	0,843	0,361	Valid
	X2.3	0,887	0,361	Valid
	X2.4	0,797	0,361	Valid
	X2.5	0,810	0,361	Valid
	X2.6	0,658	0,361	Valid
	X2.7	0,704	0,361	Valid
	X2.8	0,821	0,361	Valid
	X2.9	0,809	0,361	Valid
Perception (X <sub>3</sub> )	X3.1	0,654	0,361	Valid
	X3.2	0,615	0,361	Valid
	X3.3	0,711	0,361	Valid
	X3.4	0,761	0,361	Valid
	X3.5	0,757	0,361	Valid
Work Environment (X <sub>4</sub> )	X4.1	0,661	0,361	Valid
	X4.2	0,699	0,361	Valid
	X4.3	0,825	0,361	Valid
	X4.4	0,804	0,361	Valid
Interest in Becoming Tax Consultants (Y)	Y1.1	0,843	0,361	Valid
	Y1.2	0,835	0,361	Valid
	Y1.3	0,944	0,361	Valid
	Y1.4	0,833	0,361	Valid

Y1.5	0,817	0,361	Valid
Y1.6	0,929	0,361	Valid

Source: Processed primary data, 2026.

Based on the validity test results presented in Table 3, all research instruments used to measure taxation knowledge, self-efficacy, perception, work environment, and accounting students' interest in becoming tax consultants demonstrated positive Pearson Correlation values greater than the r-table value. This indicates that all statement items in the research instrument were valid and appropriate for use in this study

### Reliability Test

**Table 4. Results of Research Instrument Reliability Test**

Variable	Cronbach's Alpha Standard Description		
Taxation Knowledge (X1)	0.792	0.70	Reliable
Self-Efficacy (X2)	0.920	0.70	Reliable
Perception (X3)	0.733	0.70	Reliable
Work Environment (X4)	0.737	0.70	Reliable
Interest in Becoming Tax Consultants (Y)	0.933	0.70	Reliable

Source: Processed primary data, 2026.

Based on the reliability test results presented in Table 4, each statement item in the questionnaire demonstrated a Cronbach's Alpha ( $\alpha$ ) value greater than 0.70. This indicates that all variables met the reliability requirements, meaning that the instruments were consistent and suitable for use as measurement tools in this study.

### Results of Descriptive Statistical Analysis

**Table 5. Results of Descriptive Statistical Analysis**

Variable	N	Min	Max	Mean	Std. Deviation
Taxation Knowledge (X1)	120	10.00	20.00	17.73	3.06
Self-Efficacy (X2)	120	20.00	36.00	29.91	4.15
Perception (X3)	120	10.00	20.00	16.94	2.43
Work Environment (X4)	120	8.00	16.00	13.91	2.45
Interest in Becoming Tax Consultants (Y)	120	11.00	24.00	19.73	3.63
Valid N (listwise)	120				

Source: Processed primary data, 2026.

Based on the results of the descriptive statistical analysis, this study revealed that the majority of respondents were female, accounting for 81 percent, indicating that the findings predominantly represent female perspectives regarding the tax consultant profession. All research variables, including taxation knowledge, self-efficacy, perception, work environment, and interest in becoming tax consultants, demonstrated mean values within the high category, indicating respondents' positive conditions toward the profession. High levels of taxation knowledge, self-confidence, positive perceptions, and supportive work environments reflect accounting students'

readiness and interest in pursuing careers as tax consultants, although variations in interest levels among respondents were still observed. However, this descriptive analysis remains limited because respondent characteristics were only examined based on gender, and therefore have not yet comprehensively described the influence of other factors, such as GPA and internship experience.

### Results of Classical Assumption Tests

#### 1) Normality Test

**Table 6. Results of the Normality Test**

	Shapiro-Wilk		
	Statistic	df	Sig.
Unstandardized Residual	0,991	120	0,658

Source: Processed primary data, 2026.

Based on the results of the normality test presented in Table 6, the significance value (Sig.) obtained was 0.658, which is greater than 0.05, indicating that the regression model residuals were normally distributed.

#### 2) Multicollinearity Test

**Table 7. Results of the Multicollinearity Test**

Variable	Tolerance	VIF	Description
Taxation Knowledge (X1)	0.282	3.545	Free from Multicollinearity
Self-Efficacy (X2)	0.597	1.674	Free from Multicollinearity
Perception (X3)	0.553	1.808	Free from Multicollinearity
Work Environment (X4)	0.244	4.093	Free from Multicollinearity

Source: Processed primary data, 2026.

Based on the results of the multicollinearity test presented in Table 7, all independent variables met the requirements of tolerance values  $\geq 0.10$  or VIF values  $\leq 10$ . Therefore, it can be concluded that the regression model was free from multicollinearity problems.

#### 3) Heteroscedasticity Test

**Table 8. Results of the Heteroscedasticity Test**

Variable	Sig.	Description
Taxation Knowledge (X1)	0.634	Free from Heteroscedasticity
Self-Efficacy (X2)	0.694	Free from Heteroscedasticity
Perception (X3)	0.653	Free from Heteroscedasticity
Work Environment (X4)	0.316	Free from Heteroscedasticity

Source: Processed primary data, 2026.

Based on the results of the heteroscedasticity test presented in Table 8, all independent variables had significance values (Sig.) greater than 0.05. Therefore, it can be concluded that the regression model did not exhibit heteroscedasticity symptoms.

## Results of Multiple Linear Regression Analysis

**Table 9. Results of Multiple Linear Regression Analysis**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	-5,595	1,06		-	0,000
Taxation Knowledge (X <sub>1</sub> )	0,228	0,079	0,192	2,871	0,005
Self-Efficacy (X <sub>2</sub> )	0,202	0,04	0,23	5,002	0,000
Perception (X <sub>3</sub> )	0,435	0,071	0,292	6,093	0,000
Work Environment (X <sub>4</sub> )	0,568	0,106	0,384	5,331	0,000
R Square			0,854		
Adjusted R Square			0,849		
F hitung			168,785		
F Significance			0,000		

Source: Processed primary data, 2026

Based on the results of the multiple linear regression analysis presented in Table 9, the regression equation obtained was:

$$Y = -5,595 + 0,228X_1 + 0,202X_2 + 0,435X_3 + 0,568X_4 + \epsilon,$$

The equation indicates that taxation knowledge, self-efficacy, perception, and work environment positively influence accounting students' interest in becoming tax consultants. The negative constant value of -5.595 indicates that without support from these four variables, students' interest in becoming tax consultants tends to be low. Among all independent variables, work environment had the most dominant influence, with a standardized coefficient value of 0.384, indicating that a conducive work environment is capable of increasing students' interest in the tax consultant profession. This condition is supported by the experience of several respondents who had participated in the MBKM program, enabling them to develop positive views regarding the work atmosphere, relationships among colleagues, and the level of work pressure within the tax consulting profession.

## Results of Model Feasibility Test (F-Test)

**Table 10. Results of the Model Feasibility Test (F-Test)**

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	1339,331	4	334,833	168,785	0,000 <sup>b</sup>
Residual	228,135	115	1,984		
Total	1567,467	119			

Source: Processed primary data, 2026

Based on the results of the model feasibility test (F-test) presented in Table 10, the F-statistic value obtained was 168.785 with a significance value (Sig.) of 0.000. The significance value smaller than 0.05 indicates that taxation knowledge (X<sub>1</sub>), self-efficacy (X<sub>2</sub>), perception (X<sub>3</sub>), and work environment (X<sub>4</sub>) simultaneously influence accounting students' interest in becoming tax consultants. This finding indicates that the regression

model used in this study is appropriate for explaining the effects of the independent variables on the dependent variable.

### Results of the Coefficient of Determination Test ( $R^2$ )

**Table 11. Results of the Coefficient of Determination Test ( $R^2$ )**

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0,924 <sup>a</sup>	0,854	0,849	1,40847

Source: Processed primary data, 2026.

Based on the results of the coefficient of determination test ( $R^2$ ) presented in Table 11, the Adjusted R Square value obtained was 0.849. This indicates that 84.9 percent of the variation in accounting students' interest in becoming tax consultants can be explained by taxation knowledge (X1), self-efficacy (X2), perception (X3), and work environment (X4). Meanwhile, the remaining 15.1 percent is influenced by other factors outside the scope of this research model.

### Results of Hypothesis Testing (t-Test)

**Table 12. Results of Hypothesis Testing (t-Test)**

Hypothesis	Variable	t	Sig.	Description
H1	Taxation Knowledge (X1)	2.871	0.005	Significant Effect
H2	Self-Efficacy (X2)	5.002	0.000	Significant Effect
H3	Perception (X3)	6.093	0.000	Significant Effect
H4	Work Environment (X4)	5.331	0.000	Significant Effect

Source: Processed primary data, 2026.

Based on the results of the t-test presented in Table 12, the partial effects of each independent variable on the dependent variable can be explained as follows:

1. The taxation knowledge variable showed a t-value of 2.871 with a significance level of 0.005. Since the significance value was smaller than 0.05,  $H_0$  was rejected and  $H_1$  was accepted. These results indicate that taxation knowledge partially has a positive and significant effect on accounting students' interest in becoming tax consultants.
2. The self-efficacy variable showed a t-value of 5.002 with a significance level of 0.000. Since the significance value was smaller than 0.05,  $H_0$  was rejected and  $H_2$  was accepted. These findings indicate that self-efficacy partially has a positive and significant effect on accounting students' interest in becoming tax consultants.
3. The perception variable showed a t-value of 6.093 with a significance level of 0.000. Since the significance value was smaller than 0.05,  $H_0$  was rejected and  $H_3$  was accepted. These results indicate that perception partially has a positive and significant effect on accounting students' interest in becoming tax consultants.
4. The work environment variable showed a t-value of 5.331 with a significance level of 0.000. Since the significance value was smaller than 0.05,  $H_0$  was rejected and  $H_4$  was accepted. These findings indicate that work environment partially has a

positive and significant effect on accounting students' interest in becoming tax consultants.

## **Discussion of Research Findings**

### **The Effect of Taxation Knowledge on Accounting Students' Interest in Becoming Tax Consultants**

The first hypothesis (H1) states that taxation knowledge has a positive effect on accounting students' interest in becoming tax consultants. Based on the hypothesis testing results, taxation knowledge was proven to have a positive and significant effect on accounting students' interest in becoming tax consultants. These findings indicate that the higher the level of taxation knowledge possessed by accounting students, the greater their interest in becoming tax consultants. Taxation knowledge, which includes understanding general tax provisions, applicable tax regulations and systems, tax functions and benefits, as well as knowledge related to financial statement preparation and financial decision-making, increases students' confidence that the tax consultant profession is within the scope of competencies that can be achieved. This confidence subsequently encourages the growth of accounting students' interest in becoming tax consultants.

The findings of this study support the research conducted by Prastyatini et al. (2024), which stated that taxation knowledge positively affects interest in pursuing careers in taxation. This indicates that a high level of taxation knowledge possessed by students can increase their interest in becoming tax consultants. These findings are also consistent with studies conducted by Vishwamitra and Mimba (2025), Turnip et al. (2025), Nurhaliza and Halimatusyadiah (2025), Koa and Mutia (2021), Susanti and Robinson (2024), Naradiasari and Wahyudi (2022), and Faridah et al. (2024), all of which concluded that taxation knowledge positively influences students' interest in pursuing careers in taxation.

This study also supports the Theory of Planned Behavior (TPB) proposed by Ajzen (1991), particularly the construct of perceived behavioral control. Taxation knowledge, which is proxied as part of perceived behavioral control, reflects students' assessments of their abilities and control in performing a particular behavior, in this case choosing to become tax consultants. Students with high taxation knowledge perceive that the tax consultant profession is within their attainable capabilities, thereby strengthening their perceived behavioral control and ultimately encouraging stronger career interest.

### **The Effect of Self-Efficacy on Accounting Students' Interest in Becoming Tax Consultants**

The second hypothesis (H2) states that self-efficacy has a positive effect on accounting students' interest in becoming tax consultants. Based on the hypothesis testing results, self-efficacy was proven to have a positive and significant effect on accounting students' interest in becoming tax consultants. These findings indicate that the higher the students' confidence in their abilities, the greater their tendency to become tax consultants. Students with high levels of self-efficacy tend to have confidence in understanding complex tax regulations, communicating effectively with clients or related parties regarding tax issues, adapting to changes in tax policies,

identifying solutions to various taxation problems, and carrying out professional responsibilities that require high levels of accuracy and integrity. This confidence shapes students' mental readiness to face the challenges inherent in the tax consultant profession.

The findings of this study support the research conducted by Vishwamitra and Mimba (2025), which stated that self-efficacy has a positive and significant effect on accounting students' interest in pursuing careers in taxation. This indicates that high levels of self-efficacy among students can increase their interest in becoming tax consultants. These findings are also consistent with studies conducted by Adyagarini et al. (2020), Chaerunisak et al. (2024), and Febriani et al. (2021), which demonstrated that self-efficacy positively affects accounting students' interest in pursuing careers as tax consultants.

This study also supports the Theory of Planned Behavior (TPB) developed by Ajzen (1991), in which self-efficacy is positioned as part of perceived behavioral control, referring to the extent to which students possess or can utilize abilities and resources such as knowledge, skills, time, and access to information to perform a particular behavior. The higher the perceived behavioral control, the stronger the intention to realize the behavior. Students who believe that they possess adequate competencies in taxation demonstrate higher levels of perceived behavioral control, thereby strengthening their interest in becoming tax consultants.

### **The Effect of Perception on Accounting Students' Interest in Becoming Tax Consultants**

The third hypothesis (H3) states that perception has a positive effect on accounting students' interest in becoming tax consultants. Based on the hypothesis testing results, perception was proven to have a positive and significant effect on accounting students' interest in becoming tax consultants. These findings indicate that the more positive accounting students' perceptions of the tax consultant profession, the greater their interest in becoming tax consultants. Students who perceive the tax consultant profession as having promising career prospects, high levels of professionalism, opportunities for competency development, and adequate social recognition tend to develop more positive attitudes toward the profession. These positive attitudes subsequently encourage the emergence of interest and desire to become tax consultants.

The findings of this study support the research conducted by Tamburaka et al. (2023), which stated that perception has a positive and significant effect on accounting students' interest in working in the taxation field. This indicates that positive evaluations of the tax consultant profession play an important role in shaping and strengthening accounting students' interest in pursuing the profession. These findings are also consistent with studies conducted by Agas (2023), Hasannah and Permata (2024), Ibrahim and Dahlan (2023), Kosasi and Laturette (2024), Naradasari and Wahyudi (2022), Suyanto et al. (2024), and Turnip et al. (2025), all of which concluded that perception positively influences interest in becoming tax consultants.

This study also supports the Theory of Planned Behavior (TPB) developed by Ajzen (1991), in which intention is influenced by attitude toward the behavior, which is formed through students' evaluations of a particular behavior. Students' perceptions of

the tax consultant profession reflect their evaluations of the consequences and values attached to the profession. Positive perceptions of the profession form supportive attitudes, thereby strengthening students' interest in becoming tax consultants.

### **The Effect of Work Environment on Accounting Students' Interest in Becoming Tax Consultants**

The fourth hypothesis (H4) states that work environment has a positive effect on accounting students' interest in becoming tax consultants. Based on the hypothesis testing results, work environment was proven to have a positive and significant effect on accounting students' interest in becoming tax consultants. These findings indicate that the more conducive the work environment in the tax consulting field, the higher students' interest in becoming tax consultants. In this study, perceptions of the work environment were formed through experiences gained from participating in the Independent MBKM program at Tax Consultant Offices (KKP), enabling both alumni from the 2021 cohort and students from the 2022 cohort to obtain direct insights into workplace conditions. In choosing careers, students consider not only income prospects and career advancement opportunities but also the working conditions they are likely to encounter. A conducive work environment, such as supportive supervisors, solid teamwork, open communication, clear task distribution, and adequate work facilities, provides a sense of security and opportunities for self-development, thereby increasing students' interest in the profession.

The findings of this study support the research conducted by Arini and Noviri (2021), which stated that work environment positively influences career selection as tax consultants. This indicates that the better the work environment within the tax consultant profession, the higher students' interest in choosing the career. These findings are also consistent with studies conducted by Hartiyah (2021) and Yulianti et al. (2022), which concluded that work environment positively affects career selection as tax consultants.

This study also supports the Theory of Planned Behavior (TPB) proposed by Ajzen (1991), in which intention is influenced by subjective norms, namely the social support or pressure perceived by students from their surrounding environment regarding a particular behavior. The work environment plays a role in shaping students' normative beliefs through social interactions, professional support, and direct experiences during the Independent MBKM program. When the work environment experience is supportive, the resulting subjective norms become stronger, thereby increasing students' interest in pursuing careers as tax consultants.

### **CONCLUSION**

Based on the results and discussion of this study, the conclusions can be summarized as follows:

1. Taxation knowledge has a positive and significant effect on accounting students' interest in becoming tax consultants. This indicates that the higher the level of taxation knowledge possessed by accounting students, the greater their interest in becoming tax consultants.
2. Self-efficacy has a positive and significant effect on accounting students' interest in becoming tax consultants. This indicates that the higher the level of self-

efficacy possessed by accounting students, the greater their interest in becoming tax consultants.

3. Perception has a positive and significant effect on accounting students' interest in becoming tax consultants. This indicates that the more positive accounting students' perceptions of the tax consultant profession, the greater their interest in becoming tax consultants.
4. Work environment has a positive and significant effect on accounting students' interest in becoming tax consultants. This indicates that the more conducive the work environment perceived by students in the tax consulting field, the greater their interest in becoming tax consultants.

## **RECOMMENDATIONS**

Based on the conclusions of this study, several recommendations can be proposed as follows.

1. For the Undergraduate Accounting Study Program, Faculty of Economics and Business, Universitas Udayana

Based on the questionnaire results, there are still variations in students' understanding, self-efficacy, and perceptions regarding the tax consultant profession. Therefore, the study program is expected to enhance students' understanding through guest lecturer sessions, the MBKM Berdampak program, and the involvement of tax consultant practitioners in the learning process. In addition, the study program may optimize elective courses in taxation to accommodate students who are interested in pursuing careers as tax consultants. The program is also expected to facilitate students interested in becoming tax consultants in obtaining tax consultant certification (tax brevet) through collaboration with training institutions and mentoring programs, enabling students to prepare themselves more comprehensively and professionally.

2. For Accounting Students

The descriptive statistical results indicate that there are still variations in the level of tax knowledge and self-efficacy among students. This condition reflects differences in readiness and confidence in pursuing a career as a tax consultant. Based on these findings, students are encouraged to actively improve their competencies and preparedness by participating in tax brevet training programs, updating their understanding of the latest tax regulations, and engaging in more taxation case exercises.

3. For Future Researchers

Future researchers are encouraged to develop the research model by incorporating additional variables, such as salary level, altruistic motivation, and work-life balance, which may influence accounting students' interest in becoming tax consultants. Furthermore, the sample scope should be expanded to include several universities in order to obtain more representative results with stronger generalizability. The inclusion of additional respondent characteristics, such as GPA and MBKM experience, is also important to produce more comprehensive descriptive analyses. Although all respondents in this study had

participated in the Independent MBKM program at Tax Consultant Offices, future studies are advised to separate student and alumni groups, considering that differences in their stages of experience may influence their understanding of the work environment, thereby generating more specific and accurate findings.

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