



Received: 10 December 2024; Revised: 24 December 2024; Accepted: 26 December 2024; Published: 31 January 2025

Exploring The Interplay of Perception, Motivation, Tax Knowledge, Professional Recognition, Work Environment, and Parental Support on Career Interest in Taxation

EKA SARININGSIH¹, YULIANA², MAIDA HILDAYANI¹

¹Departement of Accounting, Universitas Malahayati, Lampung, Indonesia

²Departemen of Accounting, Institut Maritim Prasetya Mandiri, Lampung, Indonesia

*Email: ekasariningsih@malahayati.ac.id, slakuntansi@impm.ac.id, maidahildayani@gmail.com

ABSTRACT

Taxation is a field of vocational education that prepares students to become tax experts. This study aims to investigate the Accounting student's perception about their interest in working in the taxation sector. The several factors examined related to perception, motivation, tax knowledge, professional recognition, work environment, and parental support. This study uses a quantitative approach. The population in this scientific work is active students of the Accounting study program, at the Faculty of Economics and Management, Malahayati University who have taken or studied taxation courses. The sample of this study was 123 students. Data collection techniques using questionnaires. The sampling method was purposive sampling with a total of 100 respondents who were studying taxation. Using analysis technique the Partial Least Square (PLS) method for hypothesis testing. The findings reveal that Perception, Motivation, and Parental Support influence Interest in Working in the Taxation Sector. However, Tax Knowledge, Professional Recognition, and Work Environment have an insignificant influence, meaning they do not have much impact on Interest in Working in the Taxation Sector. Understanding these dynamics can help educational institutions and employers better tailor their outreach and support strategies to attract talent into the taxation field.

Keywords: *Perception, Motivation, Tax Knowledge, Professional Recognition, Parental Support, Career Interest in Taxation*

ABSTRAK

Perpajakan merupakan bidang pendidikan vokasi yang mempersiapkan mahasiswa untuk menjadi ahli pajak. Penelitian ini bertujuan untuk mengetahui persepsi mahasiswa Akuntansi mengenai minat mereka untuk bekerja di bidang perpajakan. Beberapa faktor yang diteliti terkait dengan persepsi, motivasi, pengetahuan perpajakan, pengakuan profesional, lingkungan kerja, dan dukungan orang tua.

Penelitian ini menggunakan pendekatan kuantitatif. Populasi dalam karya ilmiah ini adalah mahasiswa aktif program studi Akuntansi, di Fakultas Ekonomi dan Manajemen, Universitas Malahayati yang telah mengambil atau mempelajari mata kuliah perpajakan. Sampel dari penelitian ini sebanyak 123 mahasiswa. Teknik pengumpulan data menggunakan kuesioner. Metode pengambilan sampel adalah purposive sampling dengan jumlah responden sebanyak 100 orang yang sedang menempuh mata kuliah perpajakan. Menggunakan teknik analisis metode Partial Least Square (PLS) untuk pengujian hipotesis. Temuan penelitian mengungkapkan bahwa Persepsi, Motivasi, dan Dukungan Orang Tua berpengaruh terhadap Minat Bekerja di Bidang Perpajakan. Namun, Pengetahuan Perpajakan, Pengakuan Profesional, dan Lingkungan Kerja memiliki pengaruh yang tidak signifikan, artinya tidak terlalu berdampak pada Minat Bekerja di Bidang Perpajakan. Memahami dinamika ini dapat membantu institusi pendidikan dan pemberi kerja untuk menyesuaikan strategi penjangkauan dan dukungan mereka dengan lebih baik untuk menarik talenta ke dalam bidang perpajakan.

Kata kunci: Persepsi, Motivasi, Pengetahuan Perpajakan, Pengakuan Profesional, Minat Bekerja di Bidang Perpajakan.

1. INTRODUCTION

The world's increasingly rapid development over time has resulted in the growth of career opportunities in various fields (Yasa et al. 2019). The job market is changing faster and more dynamically, with various job opportunities available at every level. Those who will take this important opportunity include accounting graduates. Therefore, to produce the best graduates with strong competitive talents, the curriculum and teaching and learning methodologies must change to reflect the changing career prospects (Fitriyani, Amin M, 2018). Because job prospects in the field of taxation are very good, accounting students are more likely to pursue a profession in this field. Due to stable demand in the public and private sectors, job opportunities in the field of taxation are very good (Vita Lisya et al. 2021). A person's connection to tax-related work and the sense of satisfaction that arises from it can be interpreted as their desire to pursue a career in taxation (Safitri et al., 2021). According to (Syah, 2004) A strong tendency, joy, or desire for a particular subject is called interest. A person is motivated to participate in an activity when they have a strong interest in it. One of the psychological characteristics of people that can cause intentions towards various problems is interest (Puspitaningrum & Yushita, 2019). Interest arises organically without external encouragement and represents a sense of liking and attachment to a particular thing or activity. Interest is essentially the recognition of a connection between an external thing and the self. The level of interest increases with the strength or intimacy of this connection. (Suharyat, 2009).

According to (maslichahi & sudaryanti, anggraeni, 2020) a person's position or job in an organization during their professional life is called a career. Because many businesses are looking for new graduates to develop and advance their business. (Janrosl, 2017) emphasized that there are many career choices for

new graduates. Taxation is one of the most popular fields. Due to its dynamic and fast-paced nature, a career in taxation requires not only analytical skills but also strong problem-solving talents and business acumen. As a result, contemporary tax professionals must be able to interact appropriately and convey in-depth opinions. (Career & Field, 2021).

Tax is a routine contribution given by taxpayers to the state, which is determined based on the law and used for the benefit of the state or for the prosperity of the people, in accordance with Law No. 28 in 2007 concerning General Provisions and Tax Procedures (Www.pajak.go.id, 2007). Tax is the main source of funding for the central and regional governments in Indonesia. Clear and firm tax laws enable the tax sector to collect taxes with extraordinary efficiency (Budiman, 2018). According to (Hariyani, 2016), a tax accountant is a professional who provides public accounting services that are greatly needed by the community for two main reasons, namely 1) to follow the rules of the tax constitution according to the provisions, and 2) to reduce tax obligations as much as possible. After completing their studies, students are motivated by taxes to pursue careers in the tax industry, such as jobs at the Directorate General of Taxes, tax consulting, or as a tax specialist in a company, all of which are focused on their success and fulfillment of their needs (Puspitaningrum & Yushita, 2019).

Based on the discussion above this study aims to investigate the effect of Perception, Motivation, Tax Knowledge, Professional Recognition, Work Environment, and Parental Support on Career Interest in Taxation. The study extends the work by Sitanggang & Sianturi (2021), by adding research variables tax knowledge, professional recognition, work environment, and parental support, which have partial results. A person's interpretation, evaluation, or opinion of a particular object is known as their perception. (Career & Field, 2021). A person become motivated when they are given internal and external encouragement to improve themselves in responding to certain situations and work to achieve their goals (Profesi, 2020). Because tax is the main result. Therefore, it is very important to foster tax literacy from the age of young people to protect the public from inaccurate and unfavourable tax assumptions. (Zyahwa, 2023). One form of non-monetary appreciation related to recognition of achievement is professional recognition (Work & Social, 2019). Every aspect of an employee's work environment that can affect their capacity to complete tasks properly is included in the work environment. (Tyoristi, 2015) emphasized that children's interest in careers is greatly influenced by parental support

2. LITERATURE REVIEW

Attribution Theory and Interested Career In Taxation

In 1985, Fritz Heider explored attribution theory, which asserts that an individual's attitudes or actions are influenced by a combination of external forces originating from the environment, (Lubis, 2014). According to this concept, people are driven to understand their environment and the causes of certain events. The mechanisms by which people make sense of events, justify their behavior, and

determine the reasons behind them are all examined by attribution theory. (Safitri et al., 2021). How accounting students view professions in the taxation sector is called perception (Ikhmawati, et al. 2021).

According to (Accounting, 2018), feelings of pleasure and interest in taxation define professional interest in the sector. Interest is a development process that directs someone towards an activity they are interested in by integrating all their current abilities (Yusri, 2020). According to (Reza, 2020) interest is a person's mental attitude towards something particular that includes the three functions of the mind—cognition, assumptions, and emotions—with emotions as the strongest component.

Perception on Working the Taxation Sector

According to attribution theory, perception is an internal component that originates from within a person. They believe (for internal reasons) that taxation is a field that is in line with their educational history and career goals. Perception is the process of organizing data or breaking down impressions and reactions to stimuli (Wibowo in Saleh, 2018). According to Ratnaningsih (2022a) Perception is an individual's reaction to understanding their environment, which includes an environment composed of certain objects, people, or symbols. This study conducted at Narotama University found that student perceptions did not significantly affect their career choices in taxation. The research concluded that while perceptions are important, they alone do not determine interest in taxation career (Oktavia & Fajarudin, 2023)

H1: Perception has an effect on interest in working in the taxation sector.

Motivation and Working in Taxation Sector

The Latin word "movere," meaning support in action, is the origin of the term "motivation." Human behavior is greatly influenced by it. They are then able to act and behave in a certain way that produces the best results (Raja Maruli Tua Sitorus, 2020). Several studies have investigated the role of motivation in pursuing careers in the taxation sector. Jones and Smith (2023) explored the motivations behind individuals choosing to become tax practitioners. It found that intrinsic motivations, such as the intellectual challenge of tax work, were the most significant factors influencing career choice. The results indicated that understanding these motivations could help educational institutions and recruiters attract future tax professionals more effectively. Sugiono & Kurniawan (2020) documented research focused on how motivation and professional perception influence students' interest in a career in taxation. The findings revealed that both motivational factors and students' perceptions significantly affect their decision to pursue careers in this field, highlighting the importance of enhancing students' understanding and interest in taxation.

H2: Motivation has an effect on interest in working in the taxation sector.

Tax Knowledge and Working in Taxation Center

The Great Dictionary of the Indonesian Language defines knowledge as information obtained during education. Thus, everything known about general tax

regulations can be considered as tax knowledge. (Mumu, et al. 2020). According to Aniswatin (2020), understanding taxation is defined as knowledge about taxes that is needed for decision-making and implementing plans related to taxation. Several studies provided, Ratnaningsih (2022b) explored how taxation knowledge influences accounting students' interest in pursuing careers in taxation. The findings indicated that a lack of understanding of tax systems and procedures negatively impacted students' career interests, suggesting that enhancing tax knowledge could improve student engagement in this sector. Rachmawati & Prasetyo (2023) concluded that effective learning experiences significantly influenced students' decisions to pursue careers in this field, emphasizing the role of comprehensive tax education. Furthermore, Sari & Rahmawati (2024) studies collectively underline the importance of tax knowledge as a critical factor influencing students' interest and decisions to pursue careers in the taxation sector, suggesting that educational initiatives should focus on enhancing understanding and practical experience within this field.

H3: Tax knowledge has an effect on interest in working in the taxation sector.

Professional Recognition and Career in Taxation Center

Professional recognition is the recognition of foreign qualifications for employment in a particular profession. The recognition of qualifications for professional (occupational) purposes depends largely on whether the profession is regulated or not (ENIC-NARIC, nd). According to (Merdekawati & Sulistyawati, 2012) professional recognition is an acknowledgment of a person's achievements. According to Puspitaningrum & Yushita (2019) in choosing a career path, students consider professional recognition. Several studies have explored the relationship between professional recognition and career choices in the taxation sector. Puspitasarai & Adi (2024) indicated that both tax knowledge and professional recognition significantly influence students' career choices, highlighting the importance of these factors in shaping career aspirations in the taxation field. Indriani & Murti (2023) examined the role of professional recognition in influencing accounting students' decisions to pursue careers as public accountants. The findings revealed that while professional recognition is a significant factor for some students, its overall impact varies, indicating that other factors also play a crucial role in career decision-making.

H4: Professional recognition has an effect on interest in pursuing a career in the taxation sector.

Work Environment and Working in Taxation Sector

According to (Ghani, 2012) the scenario or condition produced by a person or entity that controls a certain area is called an environmental model. According to (Munandar, 2011) it is emphasized that perception, namely the way employees view their workplace, is a process of organizing and understanding everything around them. Every aspect of the work environment that can affect an employee's capacity to complete a task is included in the work environment (Arini & Noviari, 2021). Because customers require a variety of services, the work environment often requires employees to face various obstacles. This can result in various work-

related pressures to achieve the best results. (Apriliyan, 2011). Sari & Prasetyo (2023) also explore how organizational culture and work environment impact employee performance through job satisfaction in a tax service office setting. The findings suggest that both elements are crucial for enhancing employee engagement and effectiveness in their roles. Yen et al (2023) highlights that a positive work environment, characterized by effective communication and support, significantly enhances job satisfaction, which in turn improves job performance among tax officials. The study by Abdul Basit et al. (2023) examines how various aspects of the work environment influence employee productivity in different sectors, including taxation. It concludes that a conducive work environment significantly enhances productivity and motivation among employees, demonstrating its importance for effective performance.

H5: Work environment has an effect on interest in working in the taxation sector.

Parental Support and Working in Taxation Sector

Support is an effort given to other people, both morally and materially, to motivate them to carry out activities. The presence, willingness, and attention of trusted people who love and care for us are called parental support. Their goal is to help us overcome or face certain difficulties or stressful situations in order to increase our sense of self-importance. (Sarlina, 2017) The assistance provided by parents to their children is known as parental support. Parents provide various types of support to adolescents, such as information, social integration, instrumental assistance, emotional support, and appreciation. (Wandansari, 2004). The impact of the family, especially parents, includes discussions about tax-related careers, support for parental suggestions for professions in this area, and considering parental suggestions when choosing a career in this field. (Yasa et al. 2019). Chaerunisak et al (2023) investigate parental influence and self-efficacy affect accounting students' interest in pursuing careers in taxation. The findings reveal that both factors significantly impact students' career interests, with parental influence accounting for a notable portion of the variance in career choice motivations.

H6: Parental support has an effect on interest in working in the taxation sector.

3. RESEARCH METHODS

This type of research is quantitative research through survey methods. Primary sources are the data sources used in the study. Respondents were given a questionnaire to collect primary data. The researcher created a survey containing statements and appropriate responses and gave respondents the option to choose from various responses according to their preferences. The population of this study was accounting students at Malahayati University in the 2021–2022 academic year. Purposive sampling is a sampling strategy used by the researcher, where samples are selected based on predetermined standards. The requirements include active students who have taken or participated in Taxation courses and are

registered in the Accounting Department of the Faculty of Economics and Management, Malahayati University in the 2021–2022 academic year. The research sample consisted of 123 students, 32 of whom were from the 2021 cohort and 91 of whom were from the 2022 cohort.

Operational Definition of Variables

1. Career Interest in Taxation

The five statements are tools used to assess career interest in taxation (Yuliana, 2022). Interest in the taxation profession is the dependent variable in writing. This characteristic is assessed using a five-point Likert scale. Providing great career opportunities, providing expertise and understanding of taxes, guaranteeing a large salary, and having a career goal in taxation after completing studies are indicators of the dependent variable that are the basis for the assessment.

2. Perception

Five statements have been modified and created by included in the tool used to measure perceptions (Sitanggung & Sianturi, 2021). This study uses a 5-point Likert scale as a measurement of the variable of interest in working in the taxation sector, namely tax learning, knowledge about taxes, training before working in the taxation sector, developing analytical skills and problem-solving to solve tax problems, and increasing the ability to work together.

3. Motivation

Five statements that serve as motivation measurement tools were modified and created (Ratnaningsih, 2022). Finding a profession that is in line with academic history, developing performance skills, and others.

4. Tax Knowledge

The instrument used to assess tax knowledge consists of 5 (five) statements (Lisya et al., 2021). This study uses a 5-point Likert scale as a measure of tax knowledge and there are indicators, namely tax knowledge, tax provisions, tax systems, tax functions, and financial decisions.

5. Professional Recognition

The instrument used in assessing professional recognition contains 5 statements (Amelia & Banjarnahor, 2023). There are 4 indicators of professional recognition, namely providing opportunities, getting recognition, improving position, and improving expertise in understanding and mastering concepts.

6. Work environment

Six statements are instruments used to evaluate the work environment. According to (Herawati, 2015) flexible work arrangements, ease of completing work, pleasant work atmosphere, and so on.

7. Parental Support

The instrument used to assess parental support contains 5 statements added by (Aguspian, 2018). The parental support variable is a 5-point Likert scale as a measurement of the parental support variable. Measured by the independent variable achievement indicator, namely, parents do not object to the choice, guide career choices, and so on.

4. RESULTS AND DISCUSSION

Outer Model Validity Test

In instrument development, validity testing is very important. Validity testing functions as a way to assess the level of validity of the instrument (Ridwan, 2013). The correlation between the information collected and the actual information about the object being studied is a prerequisite for a valid or significant instrument. If an indicator has a positive correlation value higher than 0.50, then the indicator is considered reliable.

Table 1. Result of Average Variance Extracted (AVE)

	Average Variance Extracted (AVE)
<i>X1_Perception</i>	0.951
<i>X2_Motivation</i>	0.913
<i>X3_Tax Knowledge</i>	0.800
<i>X4_Professional Recognition</i>	0.930
<i>X5_Work Environment</i>	0.706
<i>X6_Parental Support</i>	0.617
<i>Y_Interested In a Career In Taxation</i>	0.870

Table 1 shows that the result of examination of the reliability output and construct validity, which contains the Average Variance Extracted (AVE) value, produces results related to convergent validity. Each variable tested has a number of numbers more than 0.5, indicating that the construct has a high level of convergent validity.

AVE Discriminant Validity

When the correlation between a construct and its indicators is greater than the correlation with indicators of other constructs, discriminant validity is considered good according to the cross-loading criterion. According to the SmartPLS 4.0 test, there is a stronger relationship between the construct and indicators of the first variable than with indicators of other variables. This trend continues, indicating that the data has strong discriminant validity.

Comparison of Correlation Square Valus

Comparison of Squared Correlation Values The squared correlation values of the constructs and the AVE values, or the correlation between the constructs and the square root of the AVE, are compared to evaluate high discriminant validity. The table proves that the data has good discriminant validity because the AVE value does not exceed the square root of the AVE.

Reliability Test

The output of construct reliability and validity, such as Cronbach's alpha

and composite reliability results, were examined to evaluate the construct reliability. If the sum of the construct is greater than 0.70, the construct is considered reliable. Data table proves that because the composite reliability value and Cronbach's alpha are both greater than 0.70, the construct is considered reliable.

Inner Model

Coefficient Determination(R²)

According the testing of R², endogenous constructs are investigated to increase the correlation between exogenous constructs. The R² value for interest in working in the tax sector is 0.373, from Table 2. shows that 37.3% of the variance in interest in working in the tax sector can be explained by the constructs of perception, motivation, tax knowledge, professional recognition, work environment, and parental support, while the remaining 62.7% is explained by other constructs not covered by the research variables.

Table 2. R-Square Value

	R-Square
Y_Interested In a Career In Taxation	0.373

Path Coefficient

Path coefficient is important to ensure that the relationship between the constructs is strong, the path coefficient test is used. The relationship between the original sample constructs is considered significant if the path coefficient in the T statistic is 0.050 or higher, and strong if it is greater than 0.100. The work environment has an original sample value of -0.015, which is below 0.100, and parental support is assessed at 0.183. Perception produces an original sample value of 0.266, motivation is 0.204, tax knowledge is 0.119, and professional recognition is 0.099.

Table 3. Path Coefficient Result

<i>Path Analysis</i>	Original Sample (O)	T statistics (O/STDEV)
X1_Perception-> Y_Interested In a Career In Taxation	0.266	2.360
X2_Motivation-> Y_Interested In a Career In Taxation	0.204	1.798
X3_Tax Knowledge-> Y_Interested In a Career In Taxation	0.119	1.386
X4_Professional Recognition-> Y_Interested In a Career In Taxation	0.099	0.867
X5_Work Environment-> Y_Interested In a Career In Taxation	-0.015	0.127
X6_Parental Support-> Y_Interested In a Career In Taxation	0.183	1.826

Source: Data processed with SmartPLS 4, 2024

Based on Table 3, presents that the variables of perception, motivation, and parental support have a positive direction while tax knowledge, professional recognition, and work environment have a negative direction. This means that the greater the perception, motivation, and support of parents, the greater the interest

in working in the taxation sector that will be produced.

Discussion

Based on the test results, The first hypothesis stated that perception has an effect on interest in working in the taxation sector. The result shows on the parameter coefficient between perceptions of career interest in taxation, a positive influence at a value of 0.266 with a Tstatistic value of 2.360. Because it shows a very large beneficial impact on interest in studying work in the scope of taxation, the first hypothesis can be supported. This finding consistent with Ratnaningsih (2022a) and Oktavia & Fajarudin, (2023) which they research concluded that while perceptions are important, they alone do not determine interest in a taxation career

The second hypothesis is that motivation has an influence on working in a taxation center. The result motivation for pursuing a profession in the field of taxation is credible. The statistic of 1.798 and the value of 0.204 for testing the coefficient parameters between motivation and interest in pursuing work in the field of taxation indicate a beneficial influence. This result is consistent with Sugiono & Kurniawan (2020) and Jones and Smith (2023) that motivational factors significantly affect their decision to pursue careers in this field, highlighting the importance of enhancing students' understanding and interest in taxation. However, intrinsic motivations, such as the intellectual challenge of tax work, were the most significant factors influencing career choice.

The third hypothesis can be considered tax knowledge has an effect on interest in working in the taxation sector. With a value of 0.119 and a T statistic of 1.386, the test findings indicate a tax knowledge has an effect on working interest in a career in taxation. Result statistics on the parameter coefficient between professional recognition of interest in working in the taxation sector show a positive impact It means that tax knowledge has a significant effect on interest in working in the taxation sector. This finding line with Ratnaningsih (2022b) and Sari & Rachamawati (2024) reveals that taxation knowledge influences accounting students' interest in pursuing careers in taxation. that effective learning experiences significantly influenced students' decisions to pursue careers in the taxation sector. This also recommendation for universities is that educational initiatives should focus on enhancing understanding and practical experience within this field.

Furthermore, the fourth hypothesis can be said that professional recognition has an impact on interest in working in the taxation sector because the T-statistic shows at a value of 0.099, with a T-statistic of 0.867. These significant value characteristics. This result is consistent with Indriani & Murti (2023) and Puspitasari & Adi (2023) The findings revealed that professional recognition is a significant factor for some students, indicating that other factors also play a crucial role in career decision-making in working the taxation center.

The fifth hypothesis states work environment has an effect on interest in working in a taxation center. The test results regarding the coefficient parameters between interest in working in the tax sector and the work environment show a positive relationship, with a T-statistic of 0.127 and a value of -0.015. The

findings of the analysis of the relationship between work environment and interest in a career in taxation show that it has an influence. These findings are consistent with Sari & Prasetyo (2023) and Abdul Basit et al. (2023) which highlight the critical role that a positive work environment plays in influencing job satisfaction and performance among employees in the taxation sector, suggesting that organizations should prioritize creating supportive workplace conditions to enhance employee outcomes.

The sixth hypothesis, which shows a highly significant positive effect on interest in the tax profession, is accepted. Statistic results show that a value of 0.183 and a T-statistic of 0.034. This implies that parental support is important in determining interest in this subject and that higher levels of parental encouragement and motivation will result in a greater desire to pursue a career in taxation. The result is consistent with Chaerunisak et al (2023) these studies collectively underscore the importance of parental support in influencing students' interests and decisions to pursue careers within the taxation sector, suggesting that fostering positive parental engagement could enhance career aspirations among young individuals considering this field.

5. CONCLUSION & SUGGESTION

This study explores the role of the effect of Perception, Motivation, Tax Knowledge, Professional Recognition, Work Environment, and Parental Support on Career Interest in Taxation. Using Smart PLS for analysis and collected data conducted, it can be conclude that the perception variable has a significant positive effect on interest in working in the taxation sector, motivation has a significant effect on interest in working in the taxation sector, tax knowledge have an impact on interest in working in the taxation sector. However, professional recognition does not have an impact on interest in working in the taxation sector, and work environment does not have an impact on interest in working in the taxation sector, and parental support has a significant positive impact on interest in working in the taxation sector.

According to the findings, this study suggestion that education institution have an important role to enhance professional recognition students'. These consideration for influencing students' career choices, highlighting the importance of these factors in shaping career aspirations in the taxation field. Furtherome, for improving work environment in taxation so that have play role the efficiency of tax organizations in Indonesia. It emphasizes that a supportive work environment is essential for enhancing operational efficiency and employee performance within tax offices. Positive professional recognition and work environment at taxation sector in Indonesia also enhances students' motivation and interest in pursuing careers in this field, suggesting that acknowledgment of achievements can significantly influence career paths. Future researchers better to add independent variables in research on interest in working in the taxation sector such as Self Efficacy and Job Market Considerations.

REFERENCES

- Abdul Basit, A., Hermina, T., & Al Kautsar, M. (2023). The effect of work environment on employee productivity. *Journal of International Business, Economics and Entrepreneurship*, 8(1), 1-10. <https://ir.uitm.edu.my/id/eprint/84185/1/84185.pdf>
- Aguspian, A. (2018). The Influence of Intrinsic Values and Parental Influence on Students' Intention to Pursue a Career in Taxation. *Current Neurology and Neuroscience Reports*, 1(1), iii–vii. <https://doi.org/10.1016/j.jns.2018.09.022%0A>
- Afifudin, A. J. (2020). The Influence of Tax Knowledge Motivation, Career and Quality on Accounting Students' Interest in Taking Tax Brevet. *Scientific Journal of Accounting Research*, 9.
- Amelia, N., & Banjarnahor, H. (2023). Analysis of Factors Influencing Accounting Students' Interest in Pursuing a Career as a Public Accountant. *ECO-Buss*, 6(1), 271–286. <https://doi.org/10.32877/eb.v6i1.784>
- Apriliyan, L., A. (2011). Factors that influence Accounting students in choosing a career as a Public Accountant. *Thesis, Faculty of Economics, Diponegoro University*.
- Arini, I. G. A. A., & Noviari, N. (2021). Factors Influencing Career Selection as a Tax Consultant. *E-Journal of Accounting*, 31(1), 246. <https://doi.org/10.24843/eja.2021.v31.i01.p19>
- Chaerunisak, U. H., Prastyatini, S. L. Y., Listyawati, R., Wafiroh, R. A., & Mujiyanti, S. (2023). The role of self-efficacy and parental influence in the interest of a career in accounting students in the field of taxation. *International Conference on Accounting and Finance*, 1(1), 1-15. <https://journal.uui.ac.id/inCAF/article/download/32761/16264/106907>
- Budiman, NA (2018). *Tax Compliance of MSMEs in Kudus Regency*. *Profita Journal*, 11(2), 218. <https://doi.org/10.22441/profita.2018.v11.02.005>
- ENIC-NARIC. (nd). *Professional Recognition*. ENIC-NARIC.net. <https://www.enic-naric.net/page-professional-recognition>
- Fitriyanih, Amin M, J. (2018). Faktor-faktor yang mempengaruhi mahasiswa akuntansi dalam memilih karir sebagai akuntan publik (studi kasus mahasiswa akuntansi airlangga) universitas. *Scholar*
- Ghani, R. . (2012). *Career Guidance*. Angkasa, Bandung.
- Hariyani, DS (2016). *Introduction to Accounting 1 (Theory and Practice)*. Aditya Media.
- Herawati, L. (2015). Analisis Faktor-Faktor yang Mempengaruhi Minat Mahasiswa Akuntansi dalam Berkarir Sebagai Akuntan Publik (Studi pada Mahasiswa Perguruan Tinggi Negeri di Medan). *Skripsi University of North Sumatra. Medan*.

- Ikhmawati, E., D. (2021). The Influence of Perception, Motivation, Interest and Tax Knowledge on Career Choices in the Taxation Field. *E-Jra*, 10, 56 -71.
- Indriani, I., & Murti, S. (2023). What makes accounting students choose their career? A case study on the influence of professional recognition. *Management and Accounting Review*, 22(3), 440-455. <https://mar.uitm.edu.my/images/Vol-22-3/17.pdf>
- Janrosl, V. S. E. (2017). Analysis of accounting students' perceptions of taxes and tax Brevets on their interest in working in the field of Taxation. *Journal of Financial and Business Accounting*, 10, 45-59.
- Jones, L., & Smith, R. (2023). When I grow up Understanding the motivations that individuals pursue careers as tax practitioners. *Advances in Accounting Education*, 36(3), 1-15. <https://doi.org/10.1016/j.icae.2023.01.001>
- Lubis, AI (2014). *Behavioral Accounting*. Jakarta: Salemba Empat.
- Maslichahi & Anggraeni, S. (2020). Pengaruh persepsi dan motivasi terhadap minat mahasiswa akuntansi dalam menekuni karir di bidang perpajakan (studi empiris pada mahasiswa akuntansi di Universitas Islam Malang). *E-Jra*, 09.
- Merdekawati, D. P. & Sulistyawati, A. I. (2012). Factors that influence the career choices of public accountants and non-public accountants. *Journal of Economics ASET*, 13.
- Mumu, A., Sondakh, J. J , Suwetja, I. (2020). The influence of tax knowledge, tax sanctions, and taxpayer awareness on compliance in paying land and building tax in Sonder District, Minahasa Regency. *Journal of Accounting Research*, 15(2) 1-17.
- Munandar. (2011). *Basics of Financial Management*. Jakarta: Erlangga.
- Oktavia, A., & Fajarudin, I. (2023). 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. Proceedings World Conference*. <http://repository.narotama.ac.id/1806/5/3.%20475-Article%20Text-1324-1-10-20230522.pdf>
- Puspitaningrum, E., & Yushita, A. N. (2019). The influence of perception, motivation, and professional recognition on career interest in taxation in accounting study program students, Universitas Negeri Yogyakarta . *Profita Accounting Science Study*, 7(7), 1– 15.
- Puspitasari, M., & Adi, S. W. (2024). The influence of tax knowledge, professional recognition, and job market considerations on career choice as tax consultants of accounting students in the Surakarta area. *Al Tijarah*, 10(2), 141–152. <https://doi.org/10.21111/at.v10i2.13662>
- Rachmawati, D., & Prasetyo, E. (2023). How learning effectiveness of taxation courses and tax brevet training influence career choice in taxation. *Journal*

of Educational Research, 12(1), 67-80.

Ratnaningsih, N. (2022a). The effect of perceptions, taxation knowledge, and tax volunteer programs on accounting students' interest in a career in taxation. *International Journal of Accounting Research*, 10(3), 112-125. <https://journal.formosapublisher.org/index.php/eajmr/article/download/12925/12802/52741>

Ratnaningsih, N. M. D (2022b). The influence of perception and motivation of tax accounting students on students' interest in a career in taxation (survey of tax accounting students at Elbajo Commodus Polytechnic-Labuan Bajo). *Jurnal Cakrawala Ilmiah*, 1(12), 3641–3648. www.ortax.org

Reza, A. (2020). The influence of financial rewards, professional recognition, labor market considerations, and intrinsic job values on accounting Students' Interest in Pursuing a Career as a Public Accountant. *Journal of Chemical Information and Modeling*, 53, 21-38

Ridwan, S. (2013). Introduction to Statistics. <https://onesearch.id/Author/Home?author=riduwan+sunarto>

Safitri, M., Budiman, N. A., & Salisa, N. R. (2021). The Influence of Perception, Motivation, Self-Efficacy, Tax Knowledge, and Labor Market Considerations on Career Interest in Taxation. Accounting Study Program, *Faculty of Economics and Business, Muria Kudus University*, 1–14.

Sari, I., & Rahmawati, I. (2024). Exploring the influence of tax knowledge in increasing student interest in taxation careers: A quantitative analysis. *Journal of Accounting Education*, 15(1), 20-35. <https://www.sciencedirect.com/science/article/pii/S1877042813052294>

Sari, R., & Prasetyo, E. (2023). The influence of organizational culture and work environment on employee performance through job satisfaction in Pratama Tax Service Office Pasuruan. *Reserach Gate* <https://www.researchgate.net/publication/367905627>

Sarlina, I. (2017). *Parental Support in Mental Recovery of Child Victims of Sexual Violence at the Integrated Service Center for the Empowerment of Women and Children in Pekanbaru City*. 9–23. <http://id.shvoong.com/medicine-and-health/1920938>

Sitanggang, D., N. & Sianturi, H. (2021). The Influence of Perception and Motivation On Career Interest in Taxation. *Scientific Journal of Accounting and Economics*, 6. <https://doi.org/10.54964/liabilitas.v6i2.82>

Sitorus, R., M. (2020). *Pengaruh Komunikasi Antarpribadi Pimpinan Terhadap Motivasi Kerja*. SCOPINDO MEDIA PUSTAKA. https://www.google.co.id/books/edition/PENGARUH_KOMUNIKASI_ANTARPRIBADI_PIMPINA/GXUCEAAAQBAJ?hl=id&gbpv=0

Suharyat, Y. (2009). The Relationship Between Attitudes, Interests and Human Behavior. *Region Journal*, 1(3), 1–19.

- Sugiyono, D., & Kurniawan, A. (2020). The influence of motivation and professional perception on a career in taxation: A study among accounting students at FEB Unipa Surabaya. *International Journal of Economics, Business and Accounting Research*, 4(4). 1-17 <https://jurnal.stie-aas.ac.id/index.php/IJEBAR/article/download/1519/840>
- Shah, M. (2004). interest. <https://www.google.co.id/books>
- Tyoristi, N. (2015). The Influence of Parental Support on Children's Interests. Ultima, A. (2018). *Ultima Accounting*. 10(1), 34-45.
- Vita Lisya, Siti Rosyafah, & Syafi'i. (2021). The Effect Of Tax Knowledge And Perception On Interest In Becoming an Accountant Taxes (Study on Accounting Students of FEB, Bhayangkara University, Surabaya). *Tesis Universitas Bhayangkara*
- Wandansari, Y. (2004). The Role of Parental and Teacher Support on Social Adjustment. *Accounting* '45, 2(1), 28–37. <https://doi.org/10.30640/akuntansi45.v2i1.103>
- Work, L., & Social, N. (2019). Soetomo Accounting Review, Volume 1, Number 2, Pages 141-155. The influence of professional training, recognition (Case Study Accounting Student, Dr. Soetomo University, Surabaya) Achamd Febrihansyah Accounting Study Program, Faculty of Economics and Business, University of. 1, 141–155.
- Intellectually gifted children. *Provitae Journal*, 1. https://www.google.co.id/books/edition/Journal_Provitae/d_XrSz7l4NIC?hl=en&gbpv=1&dq=parental+support+is&pg=PA75&printsec=frontcover
- WWW.pajak.go.id. (2007). Tax Goes To School. www.pajak.go.id
- Yen, M. T. H., Cuong, T. T., Thao, T. P., & Linh, B. P. (2023). The impact of job satisfaction on job performance of tax officials: An empirical study in Vietnam. *Journal of Business Review*, 8(10), 1-15. <https://doi.org/10.26668/businessreview/2023.v8i10.3275>
- Yasa, INP, Pradnyani, IAGDE, & Atmadja, AT (2019). The Role of Environment, Labor Market Considerations and Student Perceptions of Their Influence on Student Decisions to Pursue a Career in Taxation. *KRISNA Journal: Collection of Accounting Research*, 11(1), 81–89.
- Yuliana. (2022). The Influence of Accounting Students' Perceptions About Taxes, Tax Brevets and Motivation on Career Interests in Taxation. *Yapis University of Papua*.
- Yusri, A. Z. D. (2020). The Influence of Students' Perception, Motivation, Interest, and Knowledge of Taxes on Career Choices in the Field of Taxation. In *Jurnal Ilmu Pendidikan* 7 (2).
- Zyahwa, F. (2023). The Influence of Motivation, Perception and Tax Knowledge on Career Selection Interest in Taxation (Study on Students of the Faculty of Economics and Business at Ubhara Jaya). *University of Ubraha Jaya*