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Determinant of Taxation Career Choice Among Student at Muhammadiyah University of Purwokerto

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Abstract: The growing number of taxpayers in Indonesia, without a proportional increase in taxation personnel, has increased the demand for taxation professionals and the relevance of taxation as a career choice for university students. However, students' decisions to pursue careers in taxation are influenced by various factors that require further investigation. This study examines the effects of student perceptions, motivation, interest, and taxation knowledge on taxation career choices among students of the Faculty of Economics and Business at Universitas Muhammadiyah Purwokerto. Using a quantitative approach, primary data were collected through questionnaires from 222 active Accounting and Management students who had taken or were currently taking taxation courses. Data were analyzed using Partial Least Squares Structural Equation Modeling. This study provides empirical evidence on factors influencing taxation career choices in higher education. The results show that student perceptions, motivation, and interest have a positive and significant effect on taxation career choices, whereas taxation knowledge has no significant effect. These findings indicate that psychological factors are more influential than taxation knowledge in shaping students' career preferences. Therefore, universities and taxation institutions should strengthen programs that enhance students' perceptions, motivation, and interest in taxation-related careers. Future research should include additional variables and broader research settings to provide a more comprehensive understanding of taxation career choices.

Keyword: Career Choice, Motivation, Perception, Taxation Career, Taxation Knowledge.

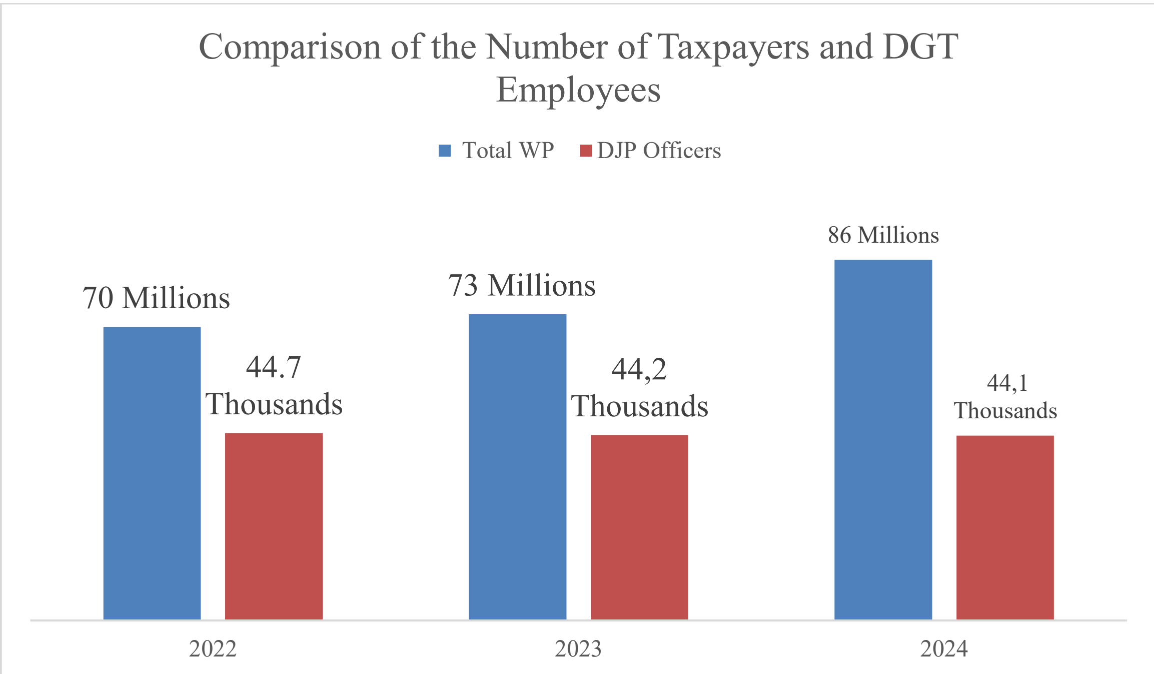
INTRODUCTION

Education is a living expression of human art and culture that plays a key role in growth and development. This idea means that making vocational training better and stronger to prepare for future needs and challenges should always keep up with changes in science, technology, art, and culture. The way student think about choosing a career in taxation will naturally affect their future work paths. At this stage, students don't just focus on doing well in school, but they also start to form the values, hobbies, and ideas about their future jobs that will guide where they go next.

A college student is a person working toward the highest level of education. This type of student needs both hard skills and soft skills, along with spiritual values, as mentioned by (Assholekhah, Fitriani, and Fatoni 2023). Higher education institutions help students become better and more competitive in their careers by building their knowledge, abilities, and personal qualities (Swari and Herawati 2025).

According to Law No. 22 of 1961, a university is an educational institution that offers learning and teaching at a level higher than secondary school, and it provides education based on the culture of Indonesia and uses scientific methods. Most universities that offer accounting programs include courses on taxation. But there’s a belief that accounting requires a lot of skills, so these tax courses focus more on understanding tax laws rather than teaching specific tax skills (Zyahwa, Pramukty, and Yulaeli 2023). This situation impacts how prepared students are to start working, which means training is important to help them develop the necessary skills (Aniswatin, Afifudin, and Junaidi 2020).

The tax area is the simplest for collecting money because it has clear and strict rules (Aliyudin et al. 2025). To get the most tax money, the government needs workers who can do their jobs well, who are honest, and who understand taxes well. The job market in Indonesia is expanding quickly and changing a lot (Afandi 2024). Taxes provide money for the government, which helps fund important projects and support growth. However, certain actions that can lower tax income, like tax avoidance, continue to be a problem for government. Pandansari et al. (2023) suggest that different features of companies can affect how they avoid paying taxes, which shows why it's more important than ever to improve the human resources in tax administration. Kusbandiyah et al. (2025) indicate that making the tax system stronger and helping taxpayers follow the rules are important ways to help the government get more revenue. The data below shows how the difference between the number of people who pay taxes and the number of DGT workers has changed over the last three years.



(Source: Annual Report on the Number of Taxpayers and DGT Employees, 2022–2024)

Figure 1. Comparison of the Number of Taxpayers and DGT Employees, 2022–2024

The annual report from the Directorate General of Taxes (DJP) says that the need for workers in the tax sector is going up because there are more people who need to pay taxes.This growth in taxpayers is not being matched by a rise in the number of DJP staff. In 2022, there were about 1,571 taxpayers for every DJP employee. In 2023, this ratio increased to 2,161:1, and then it jumped sharply to 3,014:1 in 2024. During that year, the number of taxpayers went up to 86.7 million, but the number of DJP staff went down to 44,137. This growing difference creates big problems for how tax services work and how they are watched over. But at the same time, this situation also gives the younger generation a big chance to meet the future need for tax professionals. So, the tax field provides good and meaningful job opportunities for students who want to start their careers in this area. This situation shows that the need for tax professionals goes beyond just helping with tax administration; they also play a key role in making sure taxpayers follow the rules. Pandansari et al. (2023) say that to get the best tax income, you need a tax system that has skilled people who really understand how taxes work.

When students pick a career, many things affect their decision; for example, how they see a career in taxation can greatly influence the path they choose (Juliyanti and Sopiyana 2024). Many students think taxation is hard because tax ideas include a lot of rules that change every year, and there's also a lot of math needed to figure out how much tax each person owes (Wati, Lestari, and Junipisa 2023). This idea comes from not knowing much about taxes, but some students are actually interested in working in the tax field (Hendrawati, 2022). So, it's important to have some kind of motivation to help these students get interested in a career, especially in taxation. Pramono (2015) show that students consider several things when deciding on a career.These include money rewards, getting training, being recognized for their work, the workplace environment, and what happens in the job market.

Another way to do this is by encouraging students to be motivated. Motivation gives students the energy to work towards reaching their career goals in the area of taxation (Payu and Marlinah 2024). The more motivated a student is from within, the more interested they are in choosing a career in taxation, according to (Sulistiyanti, Kurniawan, and Wibisono 2022). According to Naradiasari & Wahyudi (2022) motivation has a positive but not significant effect on the interest of accounting department students in pursuing a career in taxation. A person's failure in their career is not just because of their abilities but also because of their motivation to succeed.In reality, this motivation needs to be supported by a good understanding and proper knowledge of the field they are entering. That is why, in addition to motivation, students' interest is also a fundamental factor that influences their readiness in choosing a career in taxation.

Another way to look at it is that having a strong interest can motivate students to look into different job paths in the tax field, such as becoming tax consultants, which are still in high demand in Indonesia (Kantohe, Kawatu, and Febiola 2023). Interest is when someone really wants to get something done, according to (Puspitasari, Lestari, and Inayah 2021). There are several choices available for students who are studying accounting to decide on their future career directions. Many people in the taxation field choose to work as employees for the Directorate General of Taxes, or they might become Tax Consultants or Tax Specialists (Mukhram and Ayuandiani 2023). These choices offer different job opportunities that accounting students can choose based on their interests and what they want to achieve (Kang 2022). Research findings from Pramono (2015) also show that thinking about future job opportunities affects students' choices about their careers.

Another step that can be taken is gaining knowledge about taxes this includes understanding bacis ideas related to taxation, the different kinds of taxes in Indonesia, such as who reuired to pay taxes, the rates applied, how to calculate and record the taxes owed, and the process of submitting tax returns. Students already know directly what tax accounting is and how it functions. This knowledge will help students grasp the ideas they have studied, allowing them to think carefully and decide which career to choose based on what they have learned. Students learn about taxes mostly in class, and they can also gain more knowledge by taking tax courses or attending tax seminars. Besides looking at their current skills, students also think about the money they can earn in a tax career. That's why how much they get paid is a big part of deciding which career path to take in the field of taxation. These findings also back up the research called, which highlights how important it is to have professional knowledge when making career choices. The study also shows that having a good grasp of how taxes work leads to more positive feelings about paying taxes.

Many studies have looked into how students choose careers in taxation, but the findings from past research are not always clear.This is especially true when it comes to how motivation and understanding of tax topics affect students' decisions. There is not much research that looks at how students in the Faculty of Economics and Business at Muhammadiyah University of Purwokerto see things, what motivates them, what they are interested in, and how much they know about taxes. Therefore, this study was conducted to provide a better understanding of the factors influencing student decisions to pursue career in the taxation field.

METHOD

The type of research used in this study is quantitative research using primary data. The data collection method used was a questionnaire with a four-point Likert scale, which included the options (1 = Strongly Disagree to 4 = Strongly Agree). This scale is used to measure people's attitudes, opinions, and views about social events happening around them (Sugiyono 2019). The research was conducted at the Faculty of Economics and Business at Muhammadiyah University of Purwokerto (UMP). The main reason for choosing this location is because FEB UMP is a relevant and rich environment for studying economics, including taxation. The sample collection period started from April 18, 2026, to May 8, 2026.

The study population consists of active students from the Faculty of Economics and Business, including those studying Accounting S1, Accounting D3, and Management S1, from the academic years 2023, 2024, and 2025, totaling 1,495 students. The population was selected based on the consideration that students who have taken the tax course are considered to have some initial understanding of tax concepts, rules, and practices. According to the data obtained from the Office of the Faculty of Economics and Business at Universitas Muhammadiyah Purwokerto, the number of students who are part of the research population is presented in Table 1.

Table 1 Sample Distribution

Program Name	Class	Number of Students
Bachelor of Accounting	2023	139
	2024	135
	2025	143
Associate Degree in Accounting	2023	20
	2024	25
	2025	14
Bachelor of Management	2023	359
	2024	381
	2025	279
Total		1495

Source: Primary Data (processed), 2026.

The sampling technique used is accidental sampling, also known as convenience sampling, which involves selecting participants who happen to be available and meet the research criteria (Sugiyono 2019). The sample size was determined based on the 10-times rule proposed by Hair Jr et al., (2017) which sets the minimum sample size as ten times the number of indicators used in the research model. After testing the convergent validity, one indicator was removed, so the number of indicators used became 19. Therefore, the minimum number of samples needed is 190 respondents. This study involved 222 participants, which meets and exceeds the minimum sample size recommended for analysis using the PLS-SEM method.

Operational Definitions and Measurement of Variables

Table 2 Variables and Measurement Indicators (continued)

Variable	Dimension	Indicator	Statement	Reference
Career Choice in the Field of Taxation (Y)	1. Career Advancement 2. Professional Development 3. Professional Recognition 4. Performance Evaluation 5. Career Advancement	1. Promotion 2. Professional Oppoturnities 3. Earning a certification 4. Performance evaluation 5. Career Path	1. I chose the field of taxation because it offers opportunities for better career advancement. 2. I am interested in the field of taxation because of the clear opportunities for professional growth. 3. I am interested in pursuing a career in taxation because I can earn a professional certification as a counsultant. 4. I am considering a career in taxation because it offers good oppoturnities for career advancement. 5. I chose the field of taxation because it can advance my career in the future.	(Naradiasari and Wahyudi 2022)
Student Perceptions (X1)	1. Attiudes toward behavior. 2. Social norms. 3. Belief. 4. Perceived behavioral control. 5. Behavioral Intent.	1. Career benefits. 2. Environmental support. 3. Professional needs. 4. Self-efficacy. 5. Career Aspirations.	1. I believe that a career in taxation is beneficial for my future. 2. My social circle supports my choice of a career in taxation. 3. I believe that professionals in the field of taxation are in high demand. 4. I feel I have the skills to work in the field of taxation. 5. I want to work in the field of taxation after I graduate.	(Ajzen 1991)(Ajzen 2002)
Student Motivation (X2)	1. Physiological needs. 2. Safety needs. 3. Social needs. 4. Esteem needs. 5. Self-actualization needs.	1. Financial benefits. 2. Career security. 3. Social interaction. 4. Recognition. 5. Personal development.	1. My interest in the tax profession is driven by the potential financial benefits it offers. 2. I am considering a career in taxation because it provides clear and sustainable career prospects. 3. The tax profession appeals to me because it opens up oppoturnities to build professional realtionships and networks. 4. I am interested in the tax profession because of the recognition and positive image it enjoys in society. 5. A career in taxation gives me the opportunity to fully develop my abilities and potential.	(Maslow 1943)

Variable	Dimension	Indicator	Statement	Reference
Student Interest (X3)	1. Attiudes toward career. 2. Career plans. 3. Commitment to pursuing interests. 4. Belief in Career Choice. 5. Intent to act.	1. Career prospects. 2. Career interest 3. Financial rewards. 4. Career confidence. 5. Future orientation.	1. A career in taxation offers great oppotunities for accounting stundents. 2. I am interested in the field of taxation because it provides valuable experience. 3. I am interested in a career in taxation because it offers high salaries. 4. I am confident that choosing a career in taxation is the right decision. 5. I plan to pursue a career in taxation after completing my studies.	(Trisnawati and Rusydi 2015)
Tax Knowledge (X4)	1. Tax insights. 2. Tax fundamentals. 3. Tax regulations. 4. Tax issues. 5. Tax impact.	1. Tax knowledge. 2. General tax provisions. 3. Tax regulations. 4. Tax regulatory issues. 5. Financial decisions.	1. I feel that my knowledge of taxation has continued to grow throughout my studies. 2. I have a good understanding of the general tax regulations in effects in Indonesia. 3. I have a sufficient understanding of the applicable tax regulations. 4. I keep up with and understand the latest developments in tax regulations. 5. I understand how taxation affects financial decision making.	(Naradiasari and Wahyudi 2022)

Source: Primary Data (processed), 2026.

Data Analysis Techniques

The study used a data analysis method called Partial Least Squares Structural Equation Modeling, or PLS-SEM, and it was done using the SmartPLS software. This approach was used to check how different hidden factors are connected and to see how one set of factors affects another set all at the same time. The analysis was done by checking the measurement model, which looks at how the variables are measured, and the structural model, which shows how the variables are related to each other, as described by (Ghozali 2015).

The outer model includes convergent validity, discriminant validity, and composite reliability. This step was done first to check if the indicators we would use were accurate and trustworthy. Convergent validity was checked by looking at how closely the scores of the indicators matched the scores of other related variables.An indicator is seen as valid if its average variance extracted (AVE) is 0.5 or higher, as stated by (Ghozali 2015). The study uses the Heterotrait-Monotrait Ratio (HTMT) to evaluate discriminant validity. According to Hair Jr et al. (2017) a construct is said to have good discriminant validity when the HTMT value is less than 1. So, the smaller the HTMT value, the more different the measured concepts are from each other, which means there's no problem with discriminant validity. The reliability of a construct is checked using composite reliability, and it needs to be higher than 0.60 according to (Ghozali 2015).

The inner model uses R-squares and hypothesis testing, which includes bootstrapping. The R-squares show how much of the variation in the construct is explained by the model; a higher R-squares value means the model is better at predicting and explaining the research concept (Ghozali 2015). Hypothesis testing with bootstrapping uses path coefficients, which show how important each independent variable is in influencing the dependent variable, based on p-values. The rule for deciding if a hypothesis is true is that if the p-value is below 0.05, it means the independent variable probably has a real effect on the dependent variable (Ghozali 2015).

RESULTS AND DISCUSSION

Descriptive Statistical Analysis

The convergent validity test showed that one indicator, PM3, did not meet the standard for good convergent validity.This is because the factor loading for PM3 was less than 0.6. This shows that the indicator didn't properly show the meaning of the variable being measured; because of this, the question was taken out of the measurement model to make the construct validity better. After retesting, the results showed that all the indicators used met the requirements for convergent validity and were considered appropriate for more analysis. The table below shows the results from the descriptive analysis.

Table 3 Descriptive Analysis

Variable	Min	Max	Mean	Standard Deviation
Student Perceptions (X1)	1,000	4,000	3.154	0.619
Student Motivation (X2)	1,000	4,000	3,210	0.566
Student Interest (X3)	1,000	4,000	3,226	0.601
Tax Knowledge (X4)	1,000	4,000	3,127	0.579
Career Choice in Taxation (Y)	1,000	4,000	3,264	0.554

Source: Primary Data (processed), 2026

Looking at Table 3, every research variable has a mean that is greater than its standard deviation. Descriptive statistics revealed that the mean scores for Student Perception (X1), Student Motivation (X2), Student Interest (X3), Tax Knowledge (X4), and Career Choice in the Taxation Field (Y) were 3.154, 3.210, 3.226, 3.127, and 3.264, respectively, with corresponding standard deviations of 0.619, 0.566, 0.601, 0.579, and 0.554. These values show that the data isn't spread out very much, meaning most people gave similar answers. So, we can say that the people who answered the questions have a good view of students, how motivated they are, their interest, and their understanding of taxes.They also seem very likely to choose a career in the tax field.

Table 4 Respondents by Gender

No	Gender	Number of Respondents	Percentage %
1	Male	62	27.9%
2	Women	162	72.1%
	Total	222	100%

Source: Primary Data (processed), 2026

According to Table 4, most of the people who took part in the study were female students. Out of the 222 people who responded, 160 were women, which is 72.1%, and 62 were men, which is 27.9%. The data show that more women took part in this study compared to men.

Table 5 Respondents by Major

No	Major	Number	Percentage%
1	Accounting	149	67.1%
2	Management	73	32.9%
	Total	222	100%

Source: Primary Data (processed), 2026

Table 5 shows that out of the 222 people who responded, 149 of them, which is 67.1%, majoring in accounting, and 73 of them, or 32.9%, were majoring in management. This means that most people who decide to work in the taxation field are studying accounting.

Table 6 Respondents by Graduating Class

No	Class	Number of Respondents	Percentage (%)
1	2023	134	60.4%
2	2024	60	27%
3	2025	31	14%
Total		222	100%

Source: Primary Data (processed), 2026

Table 6 shows that out of the 222 people surveyed, 60.4% were students from the 2023 class, which makes 134 students in total. Then, 27% were from the 2024 class, adding up to 60 students. The remaining 14% came from the 2025 class, which includes 31 students.

Outer Model Analysis (Measurement Model)

The outer model is used as a process to test the relationship between latent constructs and their indicators. This test was conducted to ensure the research instruments meet the criteria for validity and reliability through convergent validity, discriminant validity, and reliability tests. In the early stage, convergent validity is assessed based on outer loading values and AVE (Saud et al. 2025).

1. Convergent Validity

Convergent validity checks whether the indicators used to measure a variable are accurate and reliable. An indicator is seen as good if its outer loading is more than 0.60, according to (Hair Jr et al. 2017; Siagian and Ghozali 2012). The results from the outer loading are shown in Table 4. Besides checking the outer loading, convergent validity is also looked at using the Average Variance Extracted (AVE). This value needs to be more than 0.5, as stated by (Nazaruddin, Sofyani, and Utami 2024). Table 7 shows that all the indicators have an AVE of 0.6, except for PM3, which needs to be removed from the model because its AVE is less than 0.6. The AVE values are all above 0.5, which means they meet the statistical requirement, so convergent validity is confirmed.

Table 7 Convergent Validity Results

Variables	Outer Loading
Student Perception – AVE = 0.599	
PM1	0.771
PM2	0.760
PM4	0.750
PM5	0.813
Student Motivation – AVE = 0.563	
MOTM1	0.726
MOTM2	0.828
MOTM3	0.752
MOTM4	0.721
MOTM5	0.720
Student Interest – AVE = 0.550	
MINM1	0.618
MINM2	0.746
MINM3	0.721
MINM4	0.817
MINM5	0.790
Tax Knowledge – AVE = 0.595	
PP1	0.702
PP2	0.793

Variables	Outer Loading
PP3	0.792
PP4	0.817
PP5	0.749
Choosing a Career in Taxation – AVE = 0.573	
PBBP1	0.718
PBBP2	0.787
PBBP3	0.741
PBBP4	0.764
PBBP5	0.771

Source: Primary Data (processed), 2026

Based on Table 7, which shows the results of the convergent validity test, the validity was checked by looking at the outer loading values and the Average Variance Extracted (AVE).The results show that all the indicators have outer loading values that are higher than 0.60, so they are considered valid as they represent their respective constructs. Moreover, the AVE value for each variable is over 0.50, which means that more than half of the variation in the indicator can be explained by the underlying concept it is measuring. Therefore, all the constructs satisfy the requirements for convergent validity and can be used for more analysis. This means that every variable has satisfied the requirements for convergent validity, which is considered valid.

2. Discriminant Validity

Validity testing in this study used the *Heterotrait-Monotrait* Ratio (HTMT). Discriminant validity was tested to ensure that each structure differed significantly from the others. Based on the HTMT values, the results fell below the established threshold. This indicates that, conceptually, there is no relationship between the variables in the model, and each variable has its own distinct characteristics. The following data show that discriminant validity has been met.

Table 8 Discriminant Validity Result (HTMT)

	X3	X2	Y	X4	X1
Student Interest (X3)					
Student Motivation (X2)	0.993				
Choice of a Career in Taxation (Y)	0.875	0.874			
Tax Knowledge (X4)	0.811	0.796	0.609		
Student Perception (X1)	0.980	0.954	0.879	0.760	

Source: Primary Data (processed), 2026

The results from the tests in Table 8, which used the Heterotrait-Monotrait Ratio (HTMT), show that most of the HTMT values between the different constructs are less than 0.90. The highest HTMT values were in the connections between X3 and X2, X3 and X1, and X2 and X1, which were 0.993, 0.980, and 0.954 respectively. Although these values are just a little over the strict 0.90 limit, they are still under 1.So, according to the criteria from Hair Jr et al. (2017) the discriminant validity is still considered acceptable. Hair Jr et al., (2017) mention that in social and behavioral research, especially when looking at things like trust, how risky something feels, and what people think about other users, it's okay if the HTMT value is above 0.90.But this is only true if the model has a solid theoretical base and there aren't major problems with how well the constructs are measured. The results from the Heterotrait-Monotrait Ratio (HTMT) test show that the measurement model used in this study satisfies the requirements for discriminant validity.

3. Composite Realibility

The reliability of each construct was assessed using Cronbach's alpha to evaluate the internal consistency of the measurement indicators. The reliability limit of a variable is determined using the Cronbach's alpha standard, while the actual reliability of a variable is measured by its composite reliability value. According to Hair Jr et al., (2017) a variable is considered reliable if its composite reliability value is greater than 0.60. The reliability test results for the composite are shown in table 9.

Table 9 Realiability Test Results

	Cronbach's Alpha	rho_A	Composite Reliability
Persepsi Mahasiswa (X1)	0,777	0,780	0,856
Motivasi Mahasiswa (X2)	0,806	0,819	0,865
Minat Mahasiswa (X3)	0,792	0,797	0,858
Pengetahuan Perpajakan (X4)	0,830	0,834	0,880
Pemilihan Berkarir Bidang Pepajakan (Y)	0,813	0,816	0,870

Source: Primary Data (processed), 2026

According to table 9, it can be concluded that all the variables are reliable. Reliability is shown through students' perception, their motivation, their interest, their tax knowledge, and their choice of career in the tax field. A construct is considered reliable if it has a composite reliability value and a Cronbach's alpha standard score greater than 0.60, which shows that the indicators are consistent in measuring the same construct (Hair Jr et al. 2017).

Structural Model Analysis (Inner Model)

Once the external model has been tested, the next step is to test the internal model. The structural model in SmartPLS was examined using R-Square to assess the dependent variable and the r values for each path to check if the variables in the structural model are significant. The details about the R-Square measurements are shown in the table below.

Table 10 R-Square Values

	R-Square	Adjusted R-Square
Career Choice in Taxation (Y)	0.594	0.586

Source: Primary Data (processed), 2026

Table 10 shows that the R-squared value for career decisions in the field of taxation is 0.594. This shows that 59.4% of the differences in career choices are related to students' views, their drive, what they are interested in, and how much they know about taxes. Meanwhile, the remaining 40.6% is affected by other things that weren't part of this study.

Table 11 Collinearity Statistics (VIF)

Indicator	VIF
PM1	1.455
PM2	1.471
PM4	1,607
PM5	1,790
MOTM1	1,481
MOTM2	1,805
MOTM3	1,576
MOTM4	1,506
MOTM5	1,501
MINM1	1,237
MINM2	1,520
MINM3	1,415
MINM4	1,924

Indicator	VIF
MINM5	1,840
PP1	1,474
PP2	2,045
PP3	1,995
PP4	2,007
PP5	1,489
PBBP1	1,513
PBBP2	1,731
PBBP3	1,602
PBBP4	1,582
PBBP5	1,590

Source: Primary Data (processed), 2026

Looking at Table 11, all the indicators have VIF values that are under the highest allowed limit of 5.0. The values are between 1.237 and 2.045. This means there is no multicollinearity among the indicators in the outer model. So, each indicator can show its own hidden meaning on its own, without being too connected to the other indicators.

Table 12 Path Coefficients

	Original Sample (O)	*Sample Mean* (M)	*Standard Deviation* (STDEV)	*T Statistics* (|O/STDEV|)	*P-Values*	Conclusion
X1 → Y	0.286	0.286	0.087	3.347	0.001	Accepted
X2 → Y	0.337	0.345	0.102	3.303	0.001	Accepted
X3 -> Y	0.249	0.251	0.100	2.487	0.013	Accepted
X4 -> Y	-0.056	-0.054	0.073	0.778	0.437	Rejected

Source: Primary Data (processed), 2026

The criteria established by Hair Jr et al., (2017) state that a relationship is considered significant if the p-value is less than 0.05. The results of the first hypothesis test are shown in Table 12, where the p-value is 0.001 < 0.05. This indicates that students' opinions have a beneficial impact on their decision to pursue a career in taxes, which leads to the acceptance of H1. A p-value of 0.001 < 0.05 indicates that student motivation has a beneficial impact on profession choices in taxation; hence, H2 is approved. A p-value of 0.013 < 0.05 indicates that students' excitement has a beneficial impact on their decision to pursue a profession in taxes, hence H3 is accepted. A p-value of 0.437 > 0.05 shows that tax knowledge has no impact on choosing a profession in taxes, hence H4 is rejected.

Discussion

1. The Effect of Students Perceptions on Taxation Career Choice

The path coefficient of 0.286 and a p-value of 0.001 (<0.05) demonstrate that students' perceptions have a positive and statistically significant effect on their decision to pursue a career in taxation. This result suggests that students who hold more positive views of the taxation profession are more inclined to consider a career in this field. Such favorable perceptions may develop from students' awareness that taxation careers provide promising employment prospects, opportunities for professional advancement, and strong demand for qualified professionals.

This finding is consistent with the Theory of Reasoned Action, which proposes that an individual's behavioral intention is shaped by attitudes and beliefs toward a particular action. Furthermore, the results are in line with previous studies by Mahayani et al. (2017), Rafiqa and Setiawan (2020), and Anggraeni et al. (2020) which found that positive perceptions contribute to greater interest in and preference for careers in taxation.

2. The Effect of Student Motivation on Taxation Career Choice

The path coefficient of 0.337, accompanied by a p-value of 0.001 (<0.05), confirms that student motivation has a positive and statistically significant effect on the decision to pursue a career in taxation. This finding implies that students with stronger motivation are more likely to select taxation as their preferred career path. Such motivation may be driven by expectations of financial rewards, job stability, professional recognition, opportunities to build professional networks, and prospects for personal and career development.

This result is consistent with Maslow (1943), which explains that individuals are motivated to satisfy different levels of needs, including safety, social belonging, esteem, and self-actualization. The findings are also consistent with previous studies by Mahayani et al. (2017), Anggraeni et al. (2020), Putra et al. (2017), and Damayanti and Kurniawan, (2021) which demonstrate that motivation positively affects students' interest in taxation careers. Therefore, highly motivated students are generally more active in developing their career readiness and demonstrate greater confidence in deciding to enter the taxation profession.

3. The Effect of Students' Interest on Taxation Career Choice

The analysis yielded a path coefficient of 0.249 and a p-value of 0.013 (<0.05), indicating that students' interest has a positive and significant effect on their choice of a career in taxation. This finding suggests that stronger interest in taxation increases the likelihood that students will pursue professional opportunities in this field. In this context, interest represents students' enthusiasm, aspirations, and career plans related to taxation. According to the Theory of Planned Behavior, interest can be viewed as a form of behavioral intention, which plays an essential role in predicting subsequent behavior.

Accordingly, students with a strong interest in taxation are not limited to expressing curiosity but are also more likely to engage in concrete preparatory efforts, including developing relevant skills, strengthening their competencies, and exploring career opportunities in the taxation sector. This result supports the findings of Mahayani et al. (2017), Kusuma (2016), and Lusmiati & Awaliyah (2022) who reported that interest positively and significantly influences the decision to pursue a career in taxation. Consequently, students with greater interest tend to devote more effort to improving their capabilities and actively obtaining information about the taxation profession.

4. The Effect of Tax Knowledge on Taxation Career Choice

The findings reveal that tax knowledge does not significantly affect students' decisions to pursue a career in taxation. This conclusion is supported by a path coefficient of −0.056 and a p-value of 0.437 (>0.05). The negative coefficient suggests that greater tax knowledge is not necessarily accompanied by a stronger tendency among students to select taxation as their career path. These findings suggest that the level of tax knowledge is not a primary determinant of students' decisions to pursue careers in taxation. Although the respondents, who are students in economics and business disciplines, may possess an adequate understanding of taxation concepts, such knowledge does not automatically encourage them to enter professions such as tax consultants, tax officers, or other taxation-related occupations.

This result is not fully consistent with the Theory of Planned Behavior (TPB), which proposes that individual behavior is shaped by three primary components: attitudes toward the behavior, subjective norms, and perceived behavioral control. The findings demonstrate that tax knowledge by itself is insufficient to develop career intentions or determine the career decisions of economics and business students. This condition indicates that other considerations, including personal interest, perceptions of career prospects, social influences, employment opportunities, and expected income, may play a more substantial role in shaping students' decisions to pursue careers in taxation.

The findings of this study differ from those reported by Hawani & Rahmayani (2016), Mahayani et al. (2017), Zyahwa et al. (2023), and Lusmiati & Awaliyah (2022) who found that tax knowledge positively influences students' interest in and decisions to pursue careers in taxation. However, the present findings are consistent with the studies conducted by Malikah (2021) and Safitri et al. (2021) which concluded that tax knowledge does not have a significant effect on students' interest in pursuing a career in the field of taxation.

CONCLUSION

Based on the findings of this study, it can be concluded that students' perceptions, motivation, and interest have positive and significant effects on their decisions to pursue careers in taxation, whereas tax knowledge does not significantly influence their career choices in this field. These results indicate that students' career decisions are shaped more strongly by psychological factors and internal drivers than by theoretical knowledge of taxation alone. Students who hold favorable perceptions of the taxation profession, demonstrate strong motivation, and possess a high level of interest are more likely to pursue careers in taxation because they perceive the profession as offering promising employment prospects, clear opportunities for career advancement, financial benefits, and possibilities for personal development.

In contrast, tax knowledge has not been shown to encourage students to select careers in taxation. The findings demonstrate that knowledge of taxation alone is insufficient to develop the career intentions or determine the career decisions of economics and business students. This result suggests that other considerations, including personal interest, perceptions of career prospects, social influences, employment opportunities, and income expectations, may play a more dominant role in shaping students' decisions to enter the taxation profession. Overall, this study contributes to the understanding that students' decisions to pursue taxation careers are determined not only by academic competence but also by their perceptions, motivation, and interest in the taxation profession.

The findings of this study may also serve as a consideration for higher education institutions and taxation authorities in developing initiatives to strengthen students' interest in taxation careers. Such initiatives may include professional training, seminars, tax brevet programs, tax volunteer activities, and collaboration with taxation institutions to provide students with more practical and realistic insights into the taxation profession and its working environment.

Nevertheless, this study has several limitations. The research was conducted exclusively among students of the Faculty of Economics and Business at Universitas Muhammadiyah Purwokerto and examined only four independent variables. Therefore, the findings may not fully represent students from other universities, academic disciplines, or institutional settings.

Future studies are encouraged to include trust in tax governance as an additional variable, as students' confidence in the taxation system and the professionalism of taxation institutions may influence their willingness to pursue careers in this field. Further research may also examine other potential determinants, such as self-efficacy, family environment, financial rewards, internship experience, and labor market considerations, which may provide a more comprehensive explanation of students' career decisions in the taxation sector.

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