

## THE EFFECT OF PERCEPTION AND MOTIVATION ON TAX CONCENTRATION STUDENTS 'INTEREST FOR A CAREER IN TAXATION

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### ABSTRACT

*This study aims to determine the effect of perceptions about taxes and student motivation for tax concentration for a career in taxation. The variables in this study are Perception (X1), Motivation (X2) and Interest (Y). This type of research used in this research is quantitative. The data collection technique is done by using a questionnaire. The population of this study was students of taxation concentration. The method used to determine the sample is purposive sampling method. Data analysis was performed using multiple linear regression analysis. The results of the research partially and simultaneously show that perception and motivation have a positive and significant effect on student interest in tax concentration for a career in taxation.*

**Keywords:** *Perception, Motivation, Students' Interest, Career in Taxation*

### 1. INTRODUCTION

In choosing a career, of course students will be influenced by various factors, such as the presence of motivation from within the student or the desire or interest in the career. According to Trisnawati (2011) perception and motivation greatly influence career interest in taxation. In research conducted by Prasetyo (2016), it is also found that perceptions of taxation affect career choices in taxation.

Accounting graduates usually choose a career as an accountant in a company, public accountant or as a civil servant. However, recently an interesting profession has emerged, namely the profession in the field of taxation such as the Directorate General of Taxes (DGT), tax consultant and tax specialist in companies. A career in taxation has considerable opportunities for accounting graduates because this career is still very much needed and still not attractive. Lack of interest in a career in taxation is usually caused by students' lack of knowledge about taxation and job opportunities in the taxation field. Currently, the number of tax employees throughout Indonesia is not more than 40,000 people, this is of course very unbalanced with the number of taxpayers, amounting to 30,044,103 taxpayers. The Head of the Directorate General of Taxes (DJP) said that Indonesia should have had 60 thousand tax employees. It is estimated that around 30 thousand tax employees are needed at this time. However, the needs of tax officials cannot be fulfilled, considering that human resources in the field of taxation are needed not only at the Directorate General of Taxes (DGT), but also within companies and as tax consultants.

In choosing a career, of course students will be influenced by various factors, such as the presence of motivation from within the student or the desire or interest in the career. Students' perceptions and student knowledge related to taxes will also influence student decisions in choosing careers. This research takes the subject of accounting students from the Faculty of Economics and Business, Muslim University of Indonesia because in the fifth semester they have been directed to choose a concentration for the purpose of writing a thesis. Usually, it is also perceived by students as their career choice path in the future, although not all are in accordance with the reality later.

**a. Main Problem**

Based on the background of the study, the main problem is

1. Does perception affect student interest in taxation for a career in taxation?
2. Does motivation affect student interest in taxation for a career in taxation?
3. Do perceptions and motivation affect students' interest in taxation for a career in taxation?

**b. Research Objective**

This research has the following objectives:

1. The effect of perceptions on students' interest in taxation for a career in taxation
2. The influence of motivation on students' interest in taxation for a career in taxation.
3. The influence of perception and motivation on students' interest in taxation for a career in taxation.

**2. LITERATURE REVIEW**

**a. Motivation**

There are many motivations for working people. Some people who are motivated to do something because they have a lot of money, even though sometimes the job is not legally correct. There are also motivated because of a sense of security or safety despite working long distances. There are even people who are motivated to have a career just because the job gives them high prestige even though the salary is very small.

Maslow argues in Robbins (2008: 223), the core of Maslow's theory is chance is arranged in a hierarchy. The lowest level of needs is physiological needs and the highest level is the needs of self-realization (self actualization needs). These needs can be interpreted as follows:

- a. Physiological: includes hunger, thirst, shelter, and other physical needs
- b. Security: includes want to be protected from physical and emotional harm.
- c. Social: includes affection, ownership, acceptance, and friendship.
- d. Award: includes internal reward factors such as self-respect, autonomy, achievement, and external reward factors such as status, recognition, and attention.
- e. Self-actualization: the urge to become a person according to one's abilities, including growth, achieving one's potential, and self-fulfillment.

**b. Perception**

Humans generally receive information from the environment through the same process, therefore in understanding perception there must be information obtained through memory or the senses of a living individual. Subana in Trisnawati (2011), identifies the following stages:

**1. Reception Stimulus**

It happens when a person faces certain stimuli that occur in his environment in the form of events, the work of an organization or the people around him. Stimulus is received through the five senses possessed by humans.

**2. Stimulus Selection**

It occurs when a person in the surrounding environment faces a variety of different stimuli, the amount of intensity, so it is not possible to remember and respond to all the stimuli that exist together.

3. Organizing the stimulus

It is A process of collecting and arranging a variety of information into a certain form that is more easily understood and organized.

4. Interpretation

It is an interpretation of the information that has been organized in order to obtain an understandable. The nature of this interpretation is very dependent on each individual.

5. Reaction

The actions taken by a person are in accordance with the information that has been absorbed through the interpretation stage. These reactions can take the form of attitudes, opinions or real activities.

Perception is a perspective or mindset that motivates someone to make a decision or action. This perception is the reason needed to determine student interest in a career in taxation because basically everyone has different views from one another.

**c. Interest**

According to Witherington in Muhammadinah and Effendi (2009) interest can be divided into two, namely:

1. Primitive Interest

It is also called biological interest, namely interests that revolve around food and freedom of activity.

2. Cultural Interest

It is also called social interest, interest that comes from higher level actions.

**d. Taxation Career in Indonesia**

Several professions related to the discipline of taxation, namely employees of the Directorate General of Taxes, tax consultants and Tax Specialists are as follows ([www.ortax.org](http://www.ortax.org)).

1. The staff of the Directorate General of Taxes (DGT) who are given the trust, authority and responsibility to provide services, guidance and direct supervision to certain taxpayers.

2. Tax Consultant

The tax consultant profession is a profession that is carried out by professionals who provide professional services to taxpayers. In addition to resolving tax cases, tax consultants are required to always provide input on the principles and management of taxation that must be followed by their clients in order to optimize compliance with applicable tax laws and regulations.

3. *Tax Specialist* (company)

Is a professional, not an employee of the Directorate General of Taxes who has the ability and adequate tax background and has certain technical qualifications to carry out all tax obligations and compliance, provides an analysis of any tax problems that occur, and informs the impact of each change to parties (Stakeholders)

**Hypothesis**

H1: there is an influence of perception on student interest in taxation concentration for a career in taxation.

H2: There is a motivational influence H2 on student interest in the concentration of taxation students for a career in taxation.

H3: There is an influence of perception and motivation on student interest in a career in taxation

### 3. RESEARCH METHOD

This research uses quantitative research. This research was conducted at the Indonesian Muslim University (UMI) in Makassar City, using a data collection method in the form of a survey by distributing questionnaires to respondents.

#### Type and Source of Data

##### 1. Type of Data

This study uses primary data. Primary data is data collected by researchers directly from the first source, in the form of a research questionnaire.

##### 2. Source of Data

The data source of this research is by distributing questionnaires directly to Indonesian Muslim University students.

#### Method of collecting data

This research was conducted using a survey method through a questionnaire. The survey technique is a method of collecting primary data by giving questions to individual respondents, which is done to obtain individual opinion data. Data collection in this study was carried out by submitting questionnaires directly to respondents. The questionnaire in this study used to test the hypothesis and explain the influence between variables.

#### Data analysis method

Data processing from the answers to the questionnaire was processed using the help of the SPSS computer tool. The results of the questionnaire for each indicator were grouped according to variables and types of respondents, then analyzed using descriptive statistics and inferential statistics.

### 4. RESEARCH RESULT

#### a. Multiple Linear Regression Test

Table 1 Multiple Linear Regression Analysis

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics		
	B	Std. Error	Beta			Tolerance	VIF	
1	(Constant)	3.072	2.471		1.243	.218		
	x1 (Perspsi)	.298	.122	.258	2.439	.017	.712	1.405
	x2 (Motivasi)	.496	.119	.443	4.180	.000	.712	1.405

$$Y = 3,072 + 0,298 X1 + 0,496 X2$$

This equation shows:

1. A constant value of 3.072 indicates that the rate of change in student interest when the perception and motivation variables are constant.
2. The perception regression coefficient (B1) is 0.298 and it is positive. It means that the value of the Y variable will increase by 0.298 if the value of the X1 variable has increased by one unit and the other independent variables have a fixed value. The coefficient which is positive indicates that there is a direct relationship between the

perception variable (X1) and the interest variable (Y). The higher of student's perception of tax concentration, the higher the student's interest in a career in taxation will increase.

3. The motivation regression coefficient (B2) is 0.496 and it is positive. It means that the value of the Y variable will increase by 0.496 if the value of the X2 variable has increased by one unit and the other independent variables have a fixed value. The coefficient which is positive indicates that there is a direct relationship between the motivation variable (X2) and the interest variable (Y). The higher motivation of the students in taxation, the interest of students for a career in taxation will increase.

**Tabel 2 Uji Interpretasi R<sup>2</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.621 <sup>a</sup>	.385	.369	1.833

**b. Coefficient of Determination**

Based on the results of calculations above, it can be concluded that the amount of the contribution of the independent / free variables together on the dependent variable is 38.5% while the remaining 61.5% is influenced by other variables not included in the X variable of the study.

**5. DISCUSSION**

**1. The Influence of Perception on Student Interest in Taxation Concentration for a Career in Taxation**

Perceptions or views of careers in the field of taxation play a major role in determining the career of each individual. Students' perceptions in career selection are basically influenced by personal characteristics and external stimuli; it can be through motivation related to taxation careers, experiences that have been obtained, information from who have had a career in taxation, and other sources.

Students assume that the tax lecture process will greatly help them for a career in taxation. In addition, the knowledge related to taxes obtained in college will open students' insights about the taxation climate in Indonesia so they can be critical and be able to provide solutions for taxation in Indonesia. To achieve this, students should take tax training (brevet) to increase their knowledge. When students struggle to learn more about taxation, their ability to analyze a tax problem will increase which allows them to make decisions and solve tax problems appropriately.

If students have thoughts or perceptions about a career in taxation, the student will behave in accordance with what is expected. So when students have a good perception of a career in taxation, of course this will influence students to choose a career in taxation. Apart from that in a career, students also need support from colleagues or a team of their own profession so they can work together as a team to solve tax problems being handled.

The results of this study are in line with research conducted by Dody Dayshandi, et al (2014) which states that perceptions affect student interest in a career in taxation. The results of this study are also supported by research conducted by Ni Made Dwi

Mahayani, et al. (2017) in which the results show that perceptions affect career choices in taxation.

## **2. The Influence of Motivation on Student Interest in Taxation Concentration for a Career in Taxation**

One of the reasons for the influence of motivation on the interest of accounting students for a career in taxation is the students think that the tax field can provide good income and facilities for them and the opportunity for a career in taxation is still wide open. Students are motivated to take an active role in building the Indonesian nation which can be done through the knowledge of taxation that is learned, for example helping ordinary people who do not understand taxation. Another factor that causes respondents to enjoy the field of taxation so they are interested in a career in taxation because they will be able to develop their inner potential, this is in accordance with Abraham Maslow's theory of motivation, where Maslow argues that all humans have 5 types of basic needs, one of them is the need for self-actualization, namely the need to utilize / develop self-potential.

## **3. The Influence of Perceptions and Motivation on Student Interest for a Career in Taxation**

Every individual always has the desire to have a bright future. The desire can be realized if someone tries and works hard to make it happen. Someone has an interest because it is supported by certain motivations. Suppose someone wants a good career in the future because having a good career will bring big income, so they can meet their needs. Therefore interest is closely related to perception and motivation. If someone has a perception and is motivated by something, he will have an interest in it.

A person needs to carry out self-assessment activities, it means that he understands himself, among other things, about the character, skills that are already owned, talents and interests, values that are held and about the strengths and weaknesses of themselves, then linked to existing careers, so that students will be able to determine career goals and can pursue a professional career according to their respective interests. Students' interest in a career in taxation is based on their perceptions and motivations. It will motivate them to continue to learn and emulate tax science and provide a decent income in the future (while working).

## **6. CONCLUSION**

The conclusions that can be drawn regarding the effect of perception and motivation on students of tax concentration for a career in taxation are as follows:

1. Perception has a significant positive effect on student interest in taxation for a career in taxation. The higher of the student's perception of tax concentration, the higher of student's interest in a career in taxation will increase.
2. Motivation has a significant positive effect on student interest in taxation for a career in taxation. The higher motivation for student in tax concentration, the higher of the student's interest in a career in taxation will increase.
3. Perception and motivation simultaneously influence the interest of students in the concentration of taxation for a career in taxation.

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