

# Accounting Career Interests: A Structural Approach

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## Accounting Career Interests: A Structural Approach

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### Abstract

The number of tax consultants in Central Java registered at the Indonesian Tax Consultant Association is still limited, likewise, the number of accountants with licensing practices is still small, and making the career opportunities of tax consultants and auditors remain open. This study aims to provide a perspective for career interests in taxation and auditing for accounting students. This study used a quantitative approach by distributing questionnaires to the respondents. The research population involved accounting students who had taken audit and tax courses. The sampling method employed purposive sampling. 270 accounting students at state and private universities in Semarang–Indonesia were chosen. The analysis technique used Warp Partial Least Square (PLS). The results revealed that labor market motivation and considerations positively affected career interests in the taxation and audit fields. Self-efficacy also had a positive effect on career interests in the audit field but not on tax career interests. Besides, gender influenced career interests in auditing. In contrast to the expectation, this study found that gender did not influence career interests in tax. In conclusion, this study can provide information in explaining career interests in the taxation and audit fields, although the ability to explain is still limited.

**Keywords:** Motivation, Self-Efficacy, Job Market Considerations, Accounting Career

**JEL Classification Code:** H83, M41, M42

### 1. Introduction

Companies need human resources who understand taxation from the start to the implementation of the application system. Companies do not want to make mistakes, encounter difficulties calculating taxes, and want to avoid tax penalties and tax losses (Dayshandi et al., 2015). To solve this problem, the company can use a third party's services, namely a tax consultant.

The number of tax consultants in Indonesia is around 3,500 members registered with the Indonesian Tax Consultant Association (ITCA). This amount is deemed small, and this is low compared to Japan (Okezone, 2018). The number of tax consulting offices in Central Java is 53 registered with the ITCA (Google Maps, n.d.a). Today the role of a tax professional is unlimited; it is more about grabbing opportunities to help the leadership at multinational businesses understand the influence of various tax laws on crucial business decisions. However, students perceive that a career interest in taxation is relatively difficult to understand because it is vulnerable to regulatory changes, as such, students must actively follow tax regulation updates (Indrawati, 2009). There are three professions in the tax field, namely employees of the DGT or the Directorate General of Taxes, tax consultants, and tax specialists (companies). These three professions have different duties and incomes (Dayshandi et al., 2015).

To increase interest in tax careers, motivation is needed (Setya, 2017). There are three categories of motivation: the first is quality motivation; this motivation usually increases the ability and quality of a strong drive from within. This drive can be both material and spiritual to achieve the desired goal. Second, career motivation; a high career can usually be

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achieved through a good position. To increase this ability, one must try to achieve the desired position. The third is economic motivation; this motivation is based on salary. People think that employees who work in taxation will get high salaries. Therefore, they would be more interested in working or learning about taxes.

Several studies on motivation, such as Dwisantoso (2017) and Setya (2017), found that motivation did not affect a career in taxation, but on the contrary, Kusumaningtyas and Rusydi (2013); Yulianti et al. (2015), Dayshandi et al. (2015), and Herawati (2017) asserted that motivation influenced career choices in taxation.

After possessing three motivation mindsets, it is necessary to have self-efficacy. Self-efficacy is a person's belief in his or her ability to succeed in a particular situation. Fundamentally, someone who wants to work in any field must have the appropriate abilities leading to competence. Thus, prospective employees and employees in the field of taxation must be competent or professional. Competencies often serve as the basis for skill standards that specify the level of knowledge, skills, and abilities required for success in the workplace as well as potential measurement criteria for assessing competency attainment (Yulianti et al. 2015). Yulianti et al. (2015) the motivation variable has an effect on student interest in a career in taxation, while self-efficacy and ability do not have a significant effect due to several other factors. Meanwhile, Putra et al. (2017) stated that that factors such as perception, motivation, self-efficacy, labor market considerations, social values, and parental influence can foster interest in accounting students for a career as tax consultants.

Further, tax job market opportunities are still open and easy to find, making it easier for someone to access job vacancies. Taxation jobs are available everywhere in the world. A career in taxation is an evergreen, relatively stable, and fast-growing career opportunity. Idrus et al. (2015) indicated that perception, financial awards, and professional recognition influence accounting students' interest in the taxation field. While motivation and labor market considerations do not influence accounting students' interest in the taxation field. However, the opposite result was found by Arumrari (2017).

Students must understand the tax system or application in these courses. To understand taxes that people pay, students must understand comprehensively the legal aspects of the tax, the basis of tax imposition, tax determination, tax disputes, and the rights and obligations of taxpayers. Therefore, students can attend the Tax Brevet Training program which will accelerate tax analysis skills to facilitate work, especially those occupied accounting and tax positions, and will be an added value when applying for work. Students must also pass the Tax Consultant Certification Exam (TCCE)

certification to make their resumes more competitive. However, the percentage of students clearing the different levels of the examination is quite low. In 2015, only 30% of the 7317 students managed to pass the TCCE. It showed that the opportunities for prospective tax consultants remain vast.

Career planning is needed to identify or take steps in achieving career goals, especially careers in the field of taxation. Samsiah (2015) determined the effect of self-efficacy on career interest in taxation with motivation as an intervening variable. The test results showed that self-efficacy directly has a positive effect on career interest in taxation. The results of this study also indicated that self-efficacy has a positive influence on career interest in taxation through motivation.

A career as a public accountant needs to be supported by education in the accounting profession through the Certified Public Accountant (CPA) certification (Ramadhani, 2019). TCCE candidates must also have an adequate understanding of taxes. To support this, certain universities and professional association institutions hold Tax Brevet Training. The tax profession must also carry out a self-assessment process including understanding the character of one's skills, talents, abilities, interests, weaknesses, and strengths (Dayshandi et al., 2015). Ramadhani (2019), Sutrawati et al. (2017), and Prasetyo et al. (2016) revealed that tax knowledge had a positive effect on interest in taxation. They stated that perceptions of taxes and perceptions of tax brevets have a positive effect on interest in the profession in taxation. Perceptions of tax have a positive effect on interest in a profession in the field of taxation for students of the accounting study program.

The auditor profession's need is no less critical than the tax profession, and there are still opportunities because the number of auditors is still limited. It is because companies need auditors to ensure the reliability of their financial statements. The reliability principle aims to ensure that all transactions, events, and business activities presented in the financial statements are reliable. Information is considered reliable if it can be checked, verified, and reviewed with objective evidence. An auditor is valued for their technical knowledge and independence in providing reliability, as well as their competence and experience in helping the company improve its operations (Hawani & Rahmayani, 2016).

The number of public accountants in Indonesia is approximately 4,000, but only 1,416 people have a Public Accountant license practice. There are not many auditors who could meet the standards, making it difficult for state institutions such as the Supreme Audit Agency (BPK) to meet institutional and regional financial audits (Chairunnisa, 2014). Therefore, they must cooperate with the Public Accounting Firms (PAFs). There are around 203 PAFs and the number of PAFs would continue to grow. This condition showed that the

number of auditors in Indonesia is currently small, and the number of PAFs in Central Java is 17 (Economics) compared to the growing number of companies (Chairunnisa, 2014). The accountant profession plays an important role in the business world, in business, professional accountants have a special place. As with other professions, the accountant profession is required to have deeper expertise in accounting only that, the accountant profession is required to be able to act professionally accordingly to audit professionalism ethics. From the existing conditions, it is an opportunity for students to have a career as public accountants and tax consultants; for that, it must be supported by relevant skills and knowledge (Chairunnisa, 2014).

Interest in becoming an auditor requires motivation (Senjari et al., 2016). Given that the number of auditors is still insufficient, it makes job market opportunities still open. For this reason, students need to be motivated to seize these opportunities even though they must sacrifice time. One of the factors of economic motivation in this career is to get high fees for the services provided. Of course, it is supported by high competence as well as more expertise in the accounting field (Dwisantoso, 2017). Senjari et al. (2016) <sup>11</sup> indicated that economic motivation significantly affects accountant students' interest in career choice as a public accountant. While variable labor market motivation, work environment, and social values do not significantly influence the selection of a career as public accountants by accounting students. Sundari (2016) found a positive and significant influence of motivation on students' interest in becoming auditors. One must have self-efficacy. This self-efficacy measures one's ability; self-efficacy and professional development have a great effect on the quality of an auditor's work. Maghfirah and Yahya (2018) revealed that self-efficacy had a significant effect on audit judgment. Herliansyah (2017) showed that self-efficacy affects the performance of an auditor.

Accounting students' interest in becoming public accountants is also influenced by labor market considerations. Labor market considerations include job security and availability of employment opportunities or easy access to job vacancies. Job security is the probability that an individual will keep their job; a job with a high level of security is such that a person with the job would have a small chance of losing it (Chan, 2012). Jobs with a broader job market will be more desirable than jobs with a small job market. The research results by Chan (2012), Maya (2013), Dibabe et al. (2015), and Dwisantoso (2017) found that labor market considerations affected career interest in becoming a public accountant. However, Harianti (2017) showed the opposite result.

To support this career after graduating, students must take a certification exam or deepen auditing knowledge competence through an accounting professional education

program (Dwisantoso, 2017). Hawani and Rahmayani (2016) and Sundari (2016) stated that audit knowledge had a significant positive effect on auditing career interest.

Moreover, gender is a trait inherent in men and women constructed socially and culturally <sup>6</sup> (Lucyanda & Endro, 2012). Gender is differentiated in terms of masculine and feminine, namely men and women (Purnamaningsih & Ariyanto, 2016). Men and women have different values in a work environment and a learning environment (Tripermata, 2016). Different values and attitudes will influence the differences between men and women in making decisions.

In several ways, men and women have different motivations, self-efficacy, and market considerations concerning a career interest as a tax consultant and auditor. Women are more willing to get any fee in work, while men are more aggressive and desire greater rewards and higher fees than women. Men tend to have personal rewards than social orientations. Most men are more concerned with specific competencies than moral matters (Midyarany, 2016).

Men will carry out tasks beyond their capability and ability to overcome obstacles to achieve goals (self-efficacy). The nature of women will be to prioritize the implementation of duties as best as possible and harmonize work relationships so that women tend to be more obedient to existing regulations and be more critical of individuals who violate existing rules. Besides, men are more aggressive in seeking job market opportunities than women because of men's responsibility to provide security for their families. Women have perseverance in their work but have no obligation to guarantee their family life.

This research's motivation begins with the limited number of public accountants, the relatively limited number of tax consultants, and compiled with gender variables. The researcher wants to know how big the career opportunities are in the field of tax and auditing, which are expected to direct students' career interests. This study aims to analyze the effect of motivation, self-efficacy, and labor market considerations on students' interest in the tax field and the audit profession. This study's results can provide solutions and information to parties in need and as input for consideration for institutions that use accountants to analyze why prospective accountants are interested in choosing careers in taxation and auditing.

## <sup>18</sup> 2. Literature Review

### 2.1. Attribution Theory

Attribution theory is concerned with how ordinary people explain the causes of behavior and events. An individual's behavior is influenced by internal and external factors. Internal factors (internal forces) exist within the individual concerned such as effort or ability. External factors (external

forces) come from outside the individual, namely success or difficulty in work (Wahono, 2019).

Attribution theory assumes that people try to determine why people do what they do, namely attributes that cause behavior (Noviani, 2018). Three stages underlie the attribution process, namely (1) a person must see or observe a behavior, (2) a person must believe that behavior is intentionally carried out, and (3) a person must determine whether they believe that other people are forced to do the behavior or not.

## 2.2. Expectation Theory

Individuals' choice of a profession is related to the motivation theory, namely the theory of expectations. Motivation is a process that describes the intensity, direction, and persistence of an individual to achieve his goals. Motivation is an effort that can cause a particular person or group of people to do something because they want to achieve the goal or get satisfaction with their actions. The expectation theory developed by Vroom (1964) proposed that a person decides to behave in a certain way based on the expected result of the chosen behavior. Expectancy theory proposes that an individual will behave or act in a certain way because they are motivated to select a specific behavior over others due to what they expect the result of that selected behavior will be. Vroom's expectancy theory assumes that behavior results from conscious choices among alternatives whose purpose is to maximize pleasure and to minimize pain. Vroom realized that an employee's performance is based on individual factors such as personality, skills, knowledge, experience, and abilities (Taub, 2015). A good performance appraisal will encourage organizational rewards, such as bonuses, increases in financial/salary awards, or promotions. The existence of these benefits will fulfill the worker's personal goals. Expectancy theory focuses on three relationships (Robbin, 2011), namely (1) the effort-performance relationship, (2) the performance-reward relationship, and (3) the reward-goal-personal goal relationship.

Yudhantoko (2013) showed that all factors studied such as financial rewards, professional educators, professional recognition, social values, work environment, labor market considerations, family and friends, accounting instructor, colleagues, and personality is a factor that attracts accounting students to be interested with management accountant profession. The findings also indicated accounting students prefer the management accounting profession as their first choice career than are other types of accountancy professions. Merdekawati and Ardianika (2011) asserted that humans must work or have a career to get a salary or other compensation to meet their needs. Besides, it also requires a

sense of security, appreciation, and self-actualization while working.

## 2.3. Liberal Gender-Feminism Theory

This theory assumes that there is no difference between men and women. Therefore, women must have the same rights as men. This theory is among the most moderate feminist theories. However, liberal feminists reject overall equality between men and women. In some respect there is still a distinction between men and women. Liberal feminists believe that female subordination is rooted in a set of customary and legal constraints that blocks women's entrance to and success in the so-called public world (Megawangi, 1999). However, this theory requires that women be integrated into all roles, including working outside the home. Thus, there is no longer a more dominant gender group.

## 3. Hypothesis Development

### 3.1. The Influence of Motivation on Career Interest in Taxation and Audit

Motivation can move someone to do something in the hope of achieving the desired goals (Astuti et al., 2020; Ha, 2020; Haryono et al., 2020; Pancasila et al., 2020; Sukhumvito et al., 2020). Likewise, a person's career path in choosing the desired profession has hope, so achieving it requires motivation. Motivation is an impetus for a person to do something outside or within the ability to achieve his goals. The existence of motivation will create a career interest in taxation and auditing. It motivates a career in tax and audit, leading to student interest in working in the tax sector.

The motivation for a career in the tax field is related to the internal attribution theory that a person's behavior is influenced by these internal (individual) factors. Intrinsic interest is an important influencing factor reported by students. Two factors, intrinsic interest (attitude towards the behavior) and parental influence (subjective norm) make significant contributions to predicting a student's decision to major in accounting for the level one (undergraduate) and level two model (master's students) (Philip & Yuen, 2012). Students will learn more seriously to pursue the taxation field so that this persistent attitude will generate a positive response to student behavior. Students consider as fundamental the need for approval in the development of academic motivation. The need for approval is a positive factor in the point of view of social integration, it supports social behavior as one possible predictor of how a person will relate to others, depending on the axis between the

existence of maximal and minimal existence of these needs at a certain person (Panisoaraa, 2015). Students interest in a tax career will change their daily behavior from being lazy to being sincere by pursuing challenging tax courses, and always following the latest tax regulation updates. Dwisantoso (2017), Putra et al. (2017), Prasetyo et al. (2016), Yulianti et al. (2015), Setya (2017), and Dayshandi et al. (2015) found that motivation had a significant effect on career interest in tax.

Likewise, when students are motivated to have a career in auditing, they will be encouraged to understand the SFAS (Statement of Financial Accounting Standards) guidelines to carry out audits in companies or banks. This precision is very sensitive in the audit field. Sundari (2016) and Senjari et al. (2016) revealed that motivation affected career interest in becoming an auditor. Yudhantoko (2013) showed that all factors studied such as financial rewards, professional educators, professional recognition, social values, work environment, labor market considerations, family and friends, accounting instructor, colleagues, and personality is a factor that attracts accounting students to be interested with management accountant profession. The findings also indicated accounting students prefer the management accounting profession as their first choice career than are other types of accountancy professions. The Expectancy theory states that an employee's motivation is an outcome of how much an individual wants a reward, the assessment that the likelihood that the effort will lead to expected performance, and the belief that the performance lead to rewarding (Normadewi, 2016). Humans have to work or have a career to get a salary or other compensation to meet their needs. Besides, it also requires a sense of security, appreciation, and self-actualization while working (Merdekawati & Ardianika, 2011).

This expectancy theory is used in assessing behavior in any situation in which two or more choices must be made. In this study, the expectancy theory can be used in analyzing the influence of motivation on the career interests of accounting students by identifying the factors influencing it.

*H1a: Motivation has a positive effect on career interest in tax.*

*H1b: Motivation has a positive effect on career interest in the audit field.*

### 3.2. The Influence of Self-Efficacy on Career Interest in the Tax and Audit Fields

Self-efficacy refers to an individual's belief in his or her capacity to execute behaviors necessary to produce specific

performance attainment (Bandura, 1997). Self-efficacy includes the feeling of knowing what to do and being emotionally able to do it (Kim, 2019). This opinion is supported by Woolfolk (2004) that self-efficacy is a specific assessment related to competence to do a specific task. Self-efficacy influences students, especially in tax and audit careers, to encourage behavior that results in achievement, namely interest in a career.

Career interest in tax and auditing requires high self-efficacy because it will improve quality. Self-efficacy related to a career interest in tax and auditing is the ability or skills to work to achieve goals. This behavior can be explained by internal attribution theory, which states that individual behavior is influenced by factors within the person concerned. Self-efficacy is the judgment that a person makes about their capability to achieve a future task (Bandura, 1997). Students with high self-efficacy enjoy challenges and tolerate failure, whereas those with low self-efficacy are more likely to avoid difficult tasks, and have a low commitment to goals. Thus, if students have self-efficacy, they can control their behavior because controlling behavior is an action of an individual's behavior so that it is easy to complete tasks given by clients and leaders.

Students who want to work in the tax and audit fields must have the ability, capability, and accuracy skills. The primary role of a tax consultant or a tax advisor is to help people and organizations in paying their taxes. They hold expertise in tax law, tax compliance, and tax planning. They help in making tax returns and work closely with their clients to minimize their tax liabilities throughout the year Setya (2017). The accuracy of tax returns is largely determined by the processes your company employs. Good records are necessary for preparing tax returns. Accounting accuracy empowers a company with sustainable integrity, information, and innovation to attain its business goals. By being organized tax consultants can check the accuracy of their clients' tax position Samsiah (2015). So, with accuracy, one is aware of the tax returns and is ready to counter any charges relating to tax. Accuracy in the context of students' means completing coursework in the audit practice. Skill is a requirement at Public Accounting Firm (PAF) when performing tasks. Research by Putra et al. (2017) stated that self-efficacy affected accounting students' interest in a tax consulting field career. Likewise, Maghfirah and Yahya (2018) stated that self-efficacy affected audit judgment.

*H2a: Self-efficacy has a positive effect on career interest in tax.*

*H2b: Self-efficacy has a positive effect on career interest in the audit field.*

### 3.3. The Effect of Labor Market Considerations on Career Interest in the Tax and Audit Fields

The labor market consideration is the availability of job opportunities or the ease of accessing job vacancies. Career interest in tax is closely related to labor market considerations. The labor market considerations related to a career interest in tax and auditing are job vacancies' availability through easy access to the media.

Internal attribution theory states that individual behavior is influenced by factors in the individual concerned. There are 53 tax consultants in Central Java (Google Maps, n.d.b). Therefore, if students want to work in the tax field or open a tax consulting office, they will consider areas with a small number of tax consultants since these areas still have a better chance than <sup>8</sup> areas with many of them. Arumrari (2017) analyzed the influence of perceptions, motivations, abilities, financial rewards, labor market considerations, and work environments against accounting students' career <sup>8</sup> interests in the field of taxation. The results concluded that perception, motivation, ability, financial reward, labor market consideration, and work environment have a positive effect on career interest in the taxation field, while the ability does not affect the interest of career in the field of taxation.

Labor market considerations are one of the things that a person considers in employment because every job has different opportunities and chances. If a person's opportunities in a profession are limited due to very tight competition, and the availability of these jobs is minimal, someone's interest in choosing that profession will be less. However, the opportunity to become a public accountant is still wide open because the number of public accountants in Indonesia is relatively minimal. Besides, the labor market consideration in the audit field can be explained by internal attribution theory that the low number of public accountants can affect accounting students' interest to become public accountants. In this case, the number of PAFs in Central Java is still low. Gunawan and Widuri (2014), Maya (2013), Nur (2017), and Harianti (2017) found that labor market considerations affected career interest in PAF.

The expectation theory put forward by Victor Vroom in 1964 explained that someone will be motivated for certain things to achieve goals if they believe that their actions will lead to the achievement of these goals (Erez & Isen, 2012). Expectancy theory is used in calculating a person's behavior when faced with any situation where there are two or more choices that must be made. Expectancy theory can be used in analyzing the influence of the relationship between job market considerations on the career interests of accounting students by identifying the factors influencing it.

**H3a:** Labor market considerations have a positive effect on career interest in tax.

**H3b:** Labor market considerations have a positive effect on career interest in auditing.

### 3.4. The Influence of Gender on Career Interest in Tax and Audit

Gender will affect accounting students' interest in choosing a career as a public accountant. Public Accountants are independent auditors who provide services primarily in the areas of audit financial statements made by his client. The responsibility of a public accountant is to examine and give a fair opinion of financial statements for a business entity in accordance with the applicable standards. According to the statement, public accountants have a responsibility to maintain the quality of the audit result (Tan & Wirawan, 2013). Otherwise, there are different constructions of social values that also caused the different conditions in the opportunities, achievements, and qualifications between men and women who have different stereotypes (masculine and feminine). This allows the existence of differences in cognitive abilities (competencies) and the character's personality (independence) owned between men and women which will affect the ability in completing their responsibilities. The society also tends to view this job as not suitable for men, or the job is not suitable for women (Ernawati & Wibowo, 2014). Employment discrimination based on gender, constituting one of the most important issues of the labor market, is an issue emerging at different levels in all economies, social and cultural environments. Studies on and statistics related to employment discrimination based on gender, defined as the concentration of women or men in certain occupations, reveal that women are more disadvantaged. Separation of jobs as female jobs or male jobs based on gender has always been a problem that women have had to overcome in every period of their work-life (Tan & Wirawan, 2013). The accounting profession is one of the professions where discrimination based on gender is seen intensely. Women also have an obligation to take care of the family and careers in the tax field. This condition is also supported because there are not many female auditors and female tax consultants. However, the liberal feminism theory's view is that women should have the same rights as men. Therefore, women are integrated into all roles, including working outside the home. For this reason, women can choose the same career as men. Research on gender by Zaid (2015) and Imasiwi (2018) found no gender influence on student interest in a career in public accounting. Meanwhile, Emawati and Wibowo (2014), Trisnarningsih (2004), and Saputra (2018) covered that gender affected students' interest in becoming a public accountant and non-public accountant.

**H4a:** Gender affects career interest in tax.

**H4b:** Gender affects career interest in auditing.

## 4. Research Methods

The type of research used in this research was quantitative research, aiming to collect, manage, and analyze data in the form of numbers (Setya, 2017). This research was in the form of primary data obtained directly from the source and collected to answer research questions. This study's data sources were accounting students at SU (State Universities) and PU (Private Universities) in Semarang. Besides, the research data was collected through a questionnaire, namely a questionnaire aimed at students to answer written statements and questions from researchers (Sugiyono, 2016).

### 4.1. Population and Sample

**7** This study's population was students of SU, namely Undip and PU, Unissula, Udinus, Unika, and Unisbank. SU and PU were chosen because they had an A accreditation. The sample selected by convenience random sampling were 270 students. The criteria employed were students who had taken audit courses and tax courses.

### 4.2. Concept Definition, Operational Definition, and Variable Measurement

This study used nine variables, consisting of two dependent variables, four independent variables, and three control variables. The measurement of the dependent variable, independent variable, and control variable utilized a 5-rank Likert scale. The following is a description of the operational and measurement variables.

Interest is a psychological factor formed and developed by environmental influences; in this variable, students' interest was focused on the tax field (Hawani & Rahmayani, 2016). The indicators developed from Setya (2017) comprised opportunities (1), experience and opportunities (1), large salaries (1), facilities to use (1), and having the intention after completing the study (1).

Interest is a psychological factor formed and developed by environmental influences; in this variable, students' interest was focused on the audit field (Hawani & Rahmayani, 2016). The indicators developed from Harianti (2017) comprised concentration (5) curiosity (5) motivation (5) and needs (2).

Motivation is a desire in a person that stimulates him/her to take various actions (Setya, 2017). The indicators developed from Setya (2017) comprised desire (1) skills in knowledge application (1) challenges in work (1) high additional salaries (1) and roles and responsibilities (1).

Self-efficacy is an individual's belief in his/her ability to succeed in doing something (Yulianti et al., 2015). The indicator developed by Yulianti et al. (2015) and Santosa (2014) which were used comprised student self-confidence

(2), student ability level (1), student skill level (1), and student self-determination (1).

The labor market consideration and employment availability or the ease of accessing job vacancies are in accordance with Harianti (2017). The indicators developed from Harianti (2017) were job security (2), employment availability (3), promotion opportunities (1), career flexibility (1).

Gender is a cultural concept that seeks to distinguish roles, behavior, mentality, and emotional characteristics between men and women that develop in society. In community life, discussion of gender includes gender equality and justice.

Auditor gives an independent opinion about the books of accounts and the financial statements audited by him. In the eyes of law, he is responsible for the opinions expressed by him. Therefore, each assertion should be carefully examined by the Auditor before giving expert advice. (Loebbecke & Arens, 2015). Indicators developed from Hawani and Rahmayani (2016) and Mekarsari (2014) comprised knowledge of the job description in auditing (1), knowledge of organizations in auditing (1), knowledge of activities in auditing (1), understanding government accounting standards and public accounting professional standards (1), knowing what is obtained from the education level (1), knowing what is obtained from courses, training, continuing professional education (1), and attending workshops, seminars (1).

Taxes are mandatory fees or levies that must be paid by the people (taxpayers) to the state based on law, where the tax money will be used for the government benefit and the general public welfare. Indicators developed from Setya (2017) comprised information obtained about taxes (5), personal opinion about taxes (9), and following the PPL workshop program, seminars, etc. (1).

In general, a tax certificate is a Tax Course or Training (taxation) activity without or with a tax software application. Indicators developed from Setya (2017) comprised tax certificates (4) and personal opinions about tax certificates (3).

### 4.3. Data Analysis Technique

The research analysis technique utilized Warp Partial Least Square (PLS). According to Ghozali (2017), Warp PLS is a causal modeling approach that aims to maximize the latent criterion variable variance, which can be explained by the predictor latent variable. Therefore, the researcher used Warp PLS to test complex relationships with many constructs and many indicators. The research model **7** could be analyzed employing multiple regression equations to analyze the causal relationship of several independent variables on the dependent variable.



**Table 1:** Number of Student Samples

	Unisbank	Unika	Unissula	Udinus	Undip	Total
Distributed questionnaires	65	43	56	65	57	286
Percentage	22.73%	15.03%	19.58%	22.73%	19.93%	100%
The questionnaire is flawed	(4)	(4)	(4)	(1)	(3)	(16)
Number of Samples	61	39	52	64	54	270

**Table 2:** Loading and Cross Loading Tax Career Interests

Instrument	AVE Value	P-value
M1	0.794	<0.001
M2	0.772	<0.001
M3	0.784	<0.001
SE1	0.791	<0.001
SE2	0.820	<0.001
SE3	0.793	<0.001
LMC1	0.700	<0.001
LMC4	0.797	<0.001
LMC6	0.713	<0.001
LMC7	0.713	<0.001
TC3	0.791	<0.001
TC4	0.841	<0.001
TC5	0.719	<0.001
KT6	0.838	<0.001
KT7	0.785	<0.001
KT8	0.769	<0.001
KT10	0.729	<0.001
TB3	0.792	<0.001
TB4	0.787	<0.001
TB5	0.801	<0.001
TB7	0.737	<0.001

## 5. Results

The number of research samples based on the category of students who had or were still taking audits and taxes for each university is shown in Table 1. The response rate obtained was equal to 94.4%.

### 5.1. Convergent validity

Outer loading convergent validity of the measurement model can be seen from the correlation between the indicator

score and its construct score or the so-called loading factor, with each indicator being higher than 0.5 and a  $p$ -value  $< 0.001$ . It could be said that every indicator that measures motivation, self-efficacy, labor market considerations, gender, tax knowledge, tax brevet, audit knowledge, and career interest had met the convergent validity (Sholihin & Ratmono, 2013).

The AVE value was 0.70, and the composite reliability was 0.050. The following data processing results are presented in Table 2, showing the result of loading and cross-loading of career interest in tax.

**Table 3:** Loading and Cross Loading Auditing Career Interests

Instrument	AVE Value	P-value
M1	0.771	<0.001
M2	0.829	<0.001
M3	0.732	<0.001
SE2	0.803	<0.001
SE3	0.781	<0.001
SE5	0.728	<0.001
LMC1	0.826	<0.001
LMC2	0.700	<0.001
LMC4	0.726	<0.001
AC4	0.797	<0.001
AC6	0.757	<0.001
AC7	0.765	<0.001
AC9	0.707	<0.001
AC13	0.725	<0.001
KA1	0.859	<0.001
KA2	0.847	<0.001
KA3	0.868	<0.001
KA4	0.736	<0.001
KA6	0.736	<0.001

**Table 4:** Composite Reliability

	Composite Reliability
Motivation	0.828675
Self Efficacy	0.873732
Labor Market Considerations	0.867543
Gender	0.787634
Knowledge of tax	0.836724
Tax Brevet	0.795478
Knowledge Audit	0.876457
Interested in a career	0.908669

Based on Table 2 on career interest in tax and Table 3 on career interest in audit, it showed that motivation indicators, namely M1, M2, and M3, had a value of < 0.70. They had met the criteria for convergent validity, and the *p*-value also had a value of < 0.001 (< 0.05) for all indicators. Likewise, self-efficacy in tax career interest in SE1, SE2, and SE3 and career interest in audit in SE2, SE3, and SE5 had a convergent validity value of < 0.70 and a *p*-value of < 0.001 (< 0.05). The labor market consideration instrument on career interest in tax was shown in LMC1, LMC4, LMC6, and LMC7, while career interest in auditing was in LMC1, LMC2, and LMC4. They had convergent validity value < 0.70 and a *p*-value of < 0.001 (< 0.05). The instrument of career interest in tax was indicated by TC3, TC4, and TC5, and the instrument

for career interest in the audit sector was in AC4, AC6, AC7, AC9, and AC13. They also had a convergent validity value < 0.70 and a *p*-value of < 0.001 (< 0.05). Furthermore, the tax knowledge instrument was shown in KT6, KT7, KT8, and KT10, the tax brevet instrument was represented as TB3, TB4, TB5, and BP7, and the audit knowledge instrument was indicated in KA1, KA2, KA3, KA4, and KA6. All had convergent validity values of < 0.70, and the *p*-value was < 0.001 (< 0.05).

## 5.2. Composite Reliability

Composite reliability describes the consistency of questions in the instrument. The composite reliability of the

indicator block shows a satisfactory value if it has a value of  $\geq 0.7$ .

Based on Table 4, it can be seen from the output that the composite reliability value for the variables of motivation, self-efficacy, labor market considerations, gender, tax knowledge, tax brevet, audit knowledge, and career interest each had a value of  $> 0.70$ . Thus, this study's model had met composite reliability.

Furthermore, the model fit and quality indices on tax career interest and audit career interest show that  $\beta$  average path coefficients (APC) in tax career interest had an index of 0.111 with a  $p$ -value of  $P = 0.034$ . The tax average  $R$ -squared (ARS) had an index of 0.531 with a  $p$ -value of  $< 0.001$ . It was also the same as the Average adjusted  $R$ -squared (AARS) with an index of 0.504 with a  $p$ -value of  $< 0.001$ . Thus, APC, ARS, and AARS had met the criteria. The Average Block VIF (AVIF) value had a value of 1,529, while the Average full collinearity VIF (AFVIF) had a value of 1,470. It signified no multicollinearity in this study. Overall, all indicators of tax career interest had met the criteria.

This study also found that the average path  $\beta$  coefficients (APC) in the career interest in the audit field had an index of 0.146 with a  $p$ -value of  $P = 0.012$ . The tax average  $R$ -squared (ARS) had an index of 0.701 with a  $p$ -value of  $< 0.001$ . Also, the Average adjusted  $R$ -squared (AARS) had an index of 0.659 with a  $p$ -value of  $< 0.001$ . Therefore, APC, ARS, and AARS had met the criteria. The Average Block VIF (AVIF) value had a value of 1.591, while the Average full collinearity VIF (AFVIF) had a value of 1.550. It denoted no multicollinearity in this study. Overall, all indicators of audit career interest had met the criteria.

Table 5 shows the analysis testing results with Warp PLS on career interest in tax, and the regression equation could be formulated as follows.

$$TC = 0.222 M + 0.062 SE + 0.260 LMC + 0.001 Gen + 0.222 KT + 0.210 TB$$

The hypothesis testing results on the variables motivation, labor market considerations, and control variable tax knowledge had a  $p$ -value of  $< 0.001$ . It was concluded that H1a and H3a influenced career interest in tax. Likewise, the tax brevet control variable also had a  $p$ -value of 0.007. Meanwhile, the self-efficacy variable had a  $p$ -value of 0.204 ( $> 0.05$ ). Hence, self-efficacy did not affect career interest in tax (H2a was not supported).

Table 6 illustrates the analysis testing results with WarpPLS on career interests in audit, and the regression equation could be formulated as follows.

$$AC = 0.209 M + 0.235 SE + 0.194 LMC + 0.215 Gen + 0.380 KA$$

The hypothesis testing results on the variables of motivation, self-efficacy, labor market considerations, and gender had a  $p$ -value of  $< 0.05$ ; it was concluded that H1b, H2b, H3b, and H4b affected career interest in the audit. Likewise, audit knowledge as a control variable also had a  $p$ -value of  $< 0.001$ , and it was concluded that audit knowledge affected career interest in the audit field.

## 6. Discussion

The H1a test results indicated that motivation had a significant positive effect on the tax sector's career interest. Higher motivation could shape student interest in a career in the tax field. Motivation is related to the internal attribution theory that students will be more diligent in facing taxation courses that are full of regulatory changes and will deepen their tax knowledge by clearing mandatory tax examinations. This finding is in line with Dwisantoso (2017), Putra et al. (2017), Arumrari (2017), Prasetyo et al. (2016), and Prasetyo et al. (2016), who stated that motivation had a positive effect on career choices in the tax field. Likewise, Kusumaningtyas and Rusydi (2013), Yulianti et al. (2015), Setya (2017), and Dayshandi et al. (2015) stated that the results of motivation had a significant effect on career interest in the tax sector. It showed that accounting students at SU and PU in Semarang had high motivation arising from within students such that they were motivated to pursue a career in the tax field.

Likewise, the H1b test results revealed that motivation had a significant positive effect on auditing career interest. High motivation would foster a passion for a career in auditing. These findings support the expectation theory that students are encouraged/motivated to behave or act in a certain way because they are motivated to select a specific behavior over others due to what they expect the result of that selected behavior will be. Motivation is also related to the internal attribution theory that students are more enthusiastic about taking auditing courses and understanding SFAS regulations. This finding reinforces the research by Santoso (2014), Gunawan and Widuri (2014), Sundari (2016), and Warsitasari and Astika (2017), which stated that motivation influenced career interest in becoming an auditor.

Motivation is a process governing choice among alternative forms of voluntary activities, a process controlled by the individual. The individual makes choices based on estimates of how well the expected results of a given behavior are going to match up with or eventually lead to the desired result. Expectancy theory relies on motivation in behavior will produce a combination of desires that are expected as a result. Humans have to work or have a career to get a salary or other compensation to make ends meet. Besides, it also provides career opportunities, knowledge and experience, suitability with educational backgrounds, rewards, and self-actualization while working.

**Table 5:** Path Coefficients of Interest in Tax Career

	<b>M</b>	<b>SE</b>	<b>LMC</b>	<b>Gen</b>	<b>KT</b>	<b>TB</b>
Coefficients KP	0.222	0.062	0.260	0.001	0.222	0.210
P-values KP	<0.001	0.204	<0.001	0.497	<0.001	0.007

**Table 6:** Path Coefficients of Interest in Audit Career

	<b>M</b>	<b>SE</b>	<b>LMC</b>	<b>Gen</b>	<b>KA</b>
Coefficients KA	0.209	0.235	0.194	0.215	0.380
P-values KA	0.016	0.008	0.038	0.014	<0.001

Source: primary data processed, 2020

**8** The H2a test results disclosed that self-efficacy did not have a positive effect on career interest in tax. It signified that some students felt less confident in completing tax course tasks, such as solving tax cases comprehensively. This condition made them feel less confident when faced with more complex tasks. Therefore, it is necessary to work in groups to solve comprehensive problems. This condition showed that students were less serious and careful in updating tax regulations' dynamics. This study is in accordance with Yulianti et al. (2015), who found that self-efficacy did not affect student interest in a career in taxation.

Meanwhile, the H2b test exposed that self-efficacy significantly and positively affected career interest in the audit field. The higher the self-efficacy, the higher the accuracy of doing the task. Self-efficacy is related to the internal (individual) attribution theory of students who already have thoroughness. Because the audit field is susceptible, students must have the ability to be thorough and careful when doing the assignments given by the lecturer on time. The higher the effect of self-efficacy on the interest in a career in the audit field, the higher the students' accuracy and competence to complete audit course assignments. This result is consistent with the research of Rahayu (2008) and Ningsih and Rahayu (2008) that self-efficacy had a significant effect on career interest as a public accountant. Likewise, Maghfirah and Yahya (2018) stated that self-efficacy affected audit judgment. The existence of this condition can form confidence in the interest of SU and PU students in Semarang to become an accountant. It should also happen to students who are interested in a career in the tax field.

The H3a test results showed that labor market considerations had a significant positive effect on the students' tax career interest. The higher the labor market consideration, the higher the job opportunities. From the perspective of the internal (individual) attribution theory, students can see that there are still career opportunities as a tax consultant. This finding is in agreement with Ramdani

and Zulaikha (2013), Lestari (2015), and Arumrari (2017), stating that labor market considerations positively influenced career choices in the tax sector.

Likewise, the H3b test showed that labor market considerations affected students' career interest in auditing. It indicated that interest in becoming a public accountant would increase along with the increase in labor market considerations. It was supported by the fact that the number of public accountants with a license to practice in Central Java is not many, which showed that there are still career opportunities for auditing. This finding is in line with Gunawan and Widuri (2014), Suyono (2014), Maya (2013), Nur (2017), and Harianti (2017), who stated that the labor market considerations affected the interest of accounting students to become public accountants. This condition revealed that SU and PU accounting students in Semarang in choosing a career considered the availability of jobs related to public accountants, especially in Central Java. If the job market for the public accounting profession is better than other professions, then accounting students' interest in a career as public accountants will be higher.

These findings support the expectation theory that a person will be motivated for certain things to achieve goals if they believe that their actions will lead to achieving the desired goals (Erez & Isen, 2012). Expectancy theory is used in calculating behavior in any situation in which two or more choices must be made. This finding also confirms the expectation theory that the relationship between job market considerations, such as employment in the taxation and audit fields has promising career prospects, and the tax and auditing professions have future security that attracts accounting students. This finding has proven that labor market considerations are an influencing factor for accounting students to choose a profession as a tax consultant or auditor because it can provide future expectations for their job choices.

The H4a test results revealed that gender did not affect career interest in tax. This condition signified that gender

issues did not affect men's and women's career choices, especially taxes. This study has confirmed that female students showed the same interest as male students in the tax profession, and did not have different views from male students. This condition was also supported by the fact that the difference in the number of male and female tax consultants was not minimal. This finding corroborates Lestari (2015), Zaid (2015), and Irnasiwi (2018) who proved that there was no gender influence on students' career interest in public accounting.

However, the H4b test showed that gender affected career interest in auditing. It supports the perspective of gender theory, namely that there is a stereotype that being a public accountant is more suitable for men because audit assignments often occur in locations outside the city for up to several days thus interfering with women's role in managing the family. This opinion is also supported by Carpenter (1970). Besides, this condition is confirmed by the fact that there are not many female auditors. This finding agrees with Ramdani and Zulaikha (2013), Ernawati and Bowo (2014), and Putra et al. (2017) that gender impacted students' interest in becoming a public accountant and non-public accountant. Based on these results, it could be concluded that there was a significant difference in the influence of gender on the interest of SU and PU accounting students in Semarang to become a public accountant.

Meanwhile, the tax support courses, namely tax knowledge, tax certificate and audit support courses disclosed that these subjects are very supportive in directing careers in the tax and audit fields.

## 7. Conclusion

This study concluded that motivation significantly and positively impacted career interest in the tax and audit fields. Meanwhile, self-efficacy did not affect career interest in the tax field, however, self-efficacy positively influenced career interest in the audit field. Labor market considerations had a significant positive effect on career interest in tax and auditing. Gender did not affect career interest in tax, but gender did affect career interest in auditing.

The results revealed that labor market motivation and considerations positively affected career interests in the taxation and audit fields. Self-efficacy also had a positive effect on career interests in the audit field but not on tax career interests. Besides, gender influenced career interests in auditing. In contrast to the expectation, this study found that gender did not influence career interests in tax. In conclusion, this study can provide information in explaining career interests in the taxation and audit fields, although the ability to explain is still limited. Further, it is necessary to add other independent variables such as ability, task complexity, work

environment, financial rewards, professional recognition, professional training, etc.

Suggestions that need to be considered are that universities need to improve in providing more direction to students to develop themselves in achieving the desired career. Moreover, during the Covid-19 pandemic and towards the new normal era, it is not an obstacle in increasing students' competency, skills, and abilities. Future research needs to expand the population collection area to accommodate more students' perceptions from different universities.

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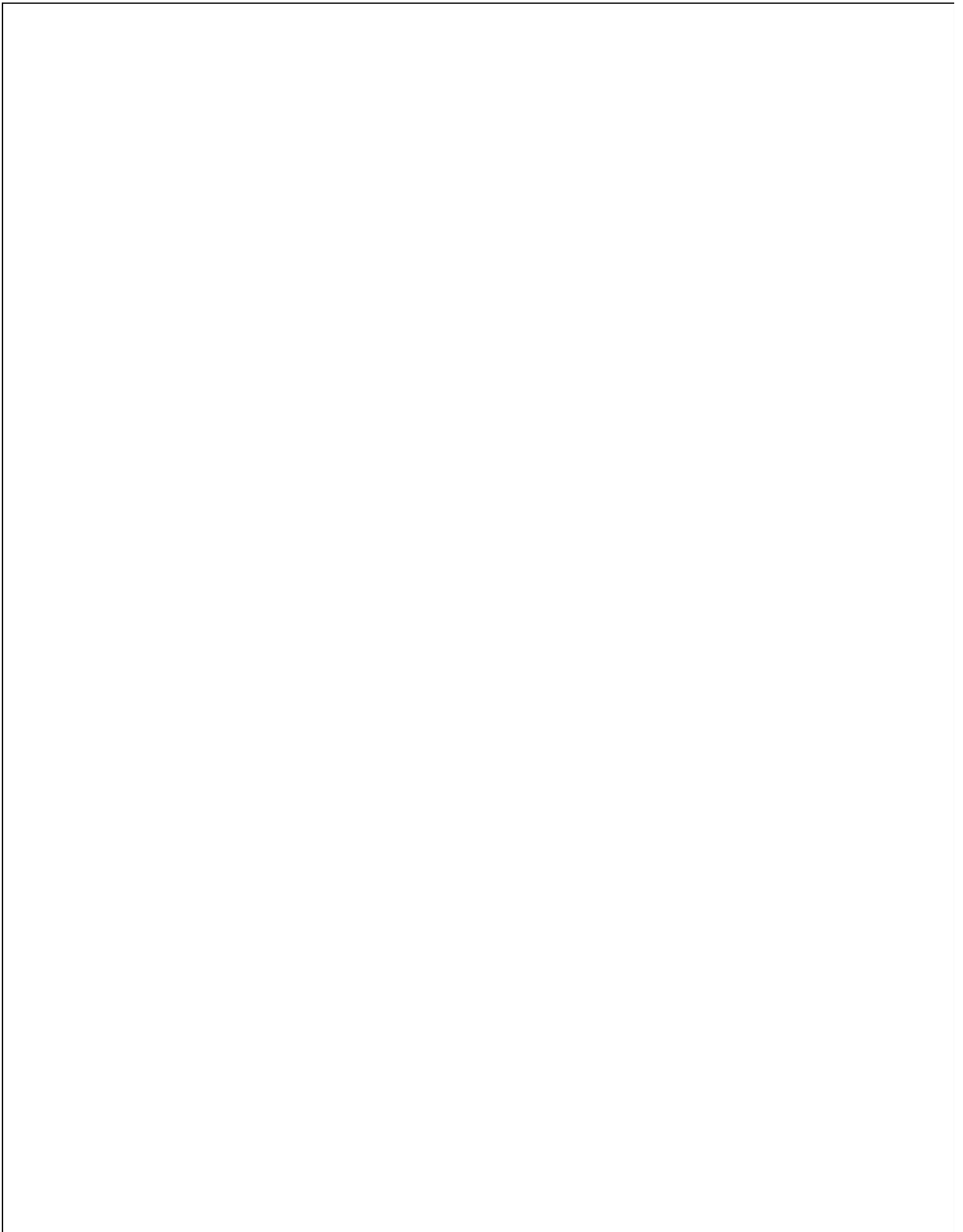
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