

Impact of Career Perception, Career Motivation, Tax Knowledge, Financial Rewards, and Job Market Considerations on Accounting Students' Interest in Taxation Career



Uci Dwi Sartika¹, Marsuking², Nila Hidayah³, Abi Suryono⁴

^{1,2,3,4} Accounting, Faculty of Economics and Business, Alma Ata University, Yogyakarta, Indonesia

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Correspondence:
Uci Dwi Sartika
Accounting, Faculty of Economics and Business, Alma Ata University, Yogyakarta, Indonesia
E-mail;
182300031@almaat.a.ac.id

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Abstrak

Penelitian ini bertujuan untuk mengidentifikasi pengaruh persepsi karir, motivasi karir, pengetahuan perpajakan, penghargaan finansial, dan pertimbangan pasar kerja terhadap minat mahasiswa akuntansi berkarir di bidang perpajakan. Penelitian ini menggunakan pendekatan kuantitatif dengan metode analisis regresi linier berganda. Data dikumpulkan melalui kuesioner yang disebarakan kepada 122 mahasiswa akuntansi di Yogyakarta yang telah mengikuti mata kuliah perpajakan. Hasil penelitian menunjukkan bahwa penghargaan finansial memiliki pengaruh signifikan terhadap minat berkarir di bidang perpajakan, sementara persepsi karir, motivasi karir, pengetahuan perpajakan, dan pertimbangan pasar kerja tidak menunjukkan pengaruh yang signifikan. Implikasi dari temuan ini adalah pentingnya peningkatan pemahaman mahasiswa tentang peluang karir di bidang perpajakan, serta pengenalan lebih lanjut terhadap penghargaan finansial yang dapat diperoleh. Kontribusi orisinal penelitian ini adalah memberikan bukti empiris terkait faktor-faktor yang mempengaruhi minat berkarir di bidang perpajakan di Indonesia, dengan fokus pada mahasiswa akuntansi di Yogyakarta.

Kata kunci: Persepsi Karir; Motivasi Karir; Pengetahuan Perpajakan; Penghargaan Finansial; Pertimbangan Pasar Kerja.

Abstract

This study aims to identify the impact of career perception, career motivation, tax knowledge, financial rewards, and job market considerations on accounting students' interest in pursuing a career in taxation. The research employs a quantitative approach with multiple linear regression analysis. Data were collected through a questionnaire distributed to 122 accounting students in Yogyakarta who have taken taxation courses. The findings show that financial rewards have a significant impact on students' career interest in taxation, while career perception, career motivation, tax knowledge, and job market considerations did not have a significant influence. The implications of these findings highlight the importance of enhancing students' understanding of career opportunities in taxation, as well as increasing awareness of the financial rewards available in the field. The original contribution of this research is to provide empirical evidence regarding the factors influencing career interest in taxation in Indonesia, with a focus on accounting students in Yogyakarta.

Keywords: Career Perception; Career Motivation; Tax Knowledge; Financial Rewards; Job Market Considerations.



Introduction

Higher education plays an essential role in preparing qualified human resources, and accounting remains one of the most attractive majors due to its promising career opportunities, professional recognition, and financial rewards (Koa & Mutia, 2021; Setiya & Andri, 2022). Nevertheless, many accounting graduates face uncertainty in determining their career paths, with common options including auditing, corporate accounting, government accounting, and academia (Yulianti et al., 2022). Recently, taxation has emerged as a strategic career choice given its critical contribution to state revenue and economic development (Firmansyah & Layli, 2022; Dwi Rahmawati et al., 2022).

Despite its importance, interest in taxation careers among accounting students remains relatively low. Prior studies suggest that limited knowledge, weak motivation, and inadequate perceptions may prevent students from considering taxation as a viable career option (Koa & Mutia, 2021; Adyagarini et al., 2020). Several determinants—such as career perception, career motivation, tax knowledge, financial rewards, and labor market considerations—have been explored, yet the findings remain inconsistent. While some studies found significant relationships between these factors and career interest (Aji et al., 2022; Naradiasari & Wahyudi, 2022; Putri & Andayani, 2021; Nelafan & Sulistiyanti, 2022), others reported no significant effects (Lorensia et al., 2022; Novianingdyah, 2022).

These inconsistencies highlight an important research gap, particularly in the Indonesian context. Although taxation plays a vital role in the economy, empirical evidence on the determinants of students' interest in taxation careers remains inconclusive. Furthermore, few studies have specifically examined accounting students in Yogyakarta, a region with a substantial academic population and increasing demand for tax professionals.

This situation raises a problem statement: the limited interest of accounting graduates in taxation careers, despite the sector's growing labor market demand, may hinder the availability of competent professionals. Addressing this issue is critical for sustaining the nation's tax system and economic development.

Accordingly, this study provides several contributions. First, it offers updated empirical evidence on the factors influencing accounting students' career interest in taxation, a field that remains underexplored in Indonesia. Second, it simultaneously examines career perception, career motivation, tax knowledge, financial rewards, and labor market considerations to clarify the inconsistencies in prior findings. Third, it focuses on accounting students in Yogyakarta, thereby addressing a contextual gap in the literature.

Literature review

The Theory of Planned Behavior (Ajzen, 1991) explains that an individual's intention to act is influenced by three main factors: attitude toward behavior, subjective norms, and perceived behavioral control. In the context of career choice in taxation, career perception represents the attitude, while motivation and financial rewards reflect the subjective norms. Meanwhile, tax knowledge and labor market considerations illustrate the perceived behavioral control (Khairunnisa & Kurniawan, 2020; Nelafan & Sulistiyanti, 2022).

Hypothesis development

Career Perception

Career perception refers to an individual's view of a profession shaped by knowledge, information, and experiences (Yasa et al., 2019). Students with positive perceptions about taxation careers are more likely to pursue them. Aji et al. (2022) and Naradiasari & Wahyudi (2022) found that career perception positively influences students' interest in taxation careers, while Lorensia et al. (2022) reported no significant effect.

H1: Career perception has a positive effect on accounting students' interest in pursuing taxation careers.

Career Motivation

Career motivation is defined as an internal drive that encourages individuals to achieve competence and advancement in their professional life (Ambarwanti & Ardini, 2019). Rialdy et al. (2022) showed a significant positive effect of career motivation on students' career interest, while Setiya & Andri (2022) found no significant impact.

H2: Career motivation has a positive effect on accounting students' interest in pursuing taxation careers.

Tax Knowledge

Tax knowledge is the understanding of taxation principles, regulations, and practices obtained through education or training (Koa & Mutia, 2021). Students with higher tax knowledge are expected to be more confident in choosing taxation careers. Previous studies support this positive effect (Putri & Andayani, 2021; Naradiasari & Wahyudi, 2022), although Novianingdyah (2022) found otherwise.

H3: Tax knowledge has a positive effect on accounting students' interest in pursuing taxation careers.

Financial Rewards

Financial rewards such as salary, allowances, and bonuses are often major considerations in career decisions (Nelafan & Sulistiyanti, 2022). Aji et al. (2022) found that financial rewards significantly affect students' career interest, while Putri & Andayani (2021) reported no significant relationship.

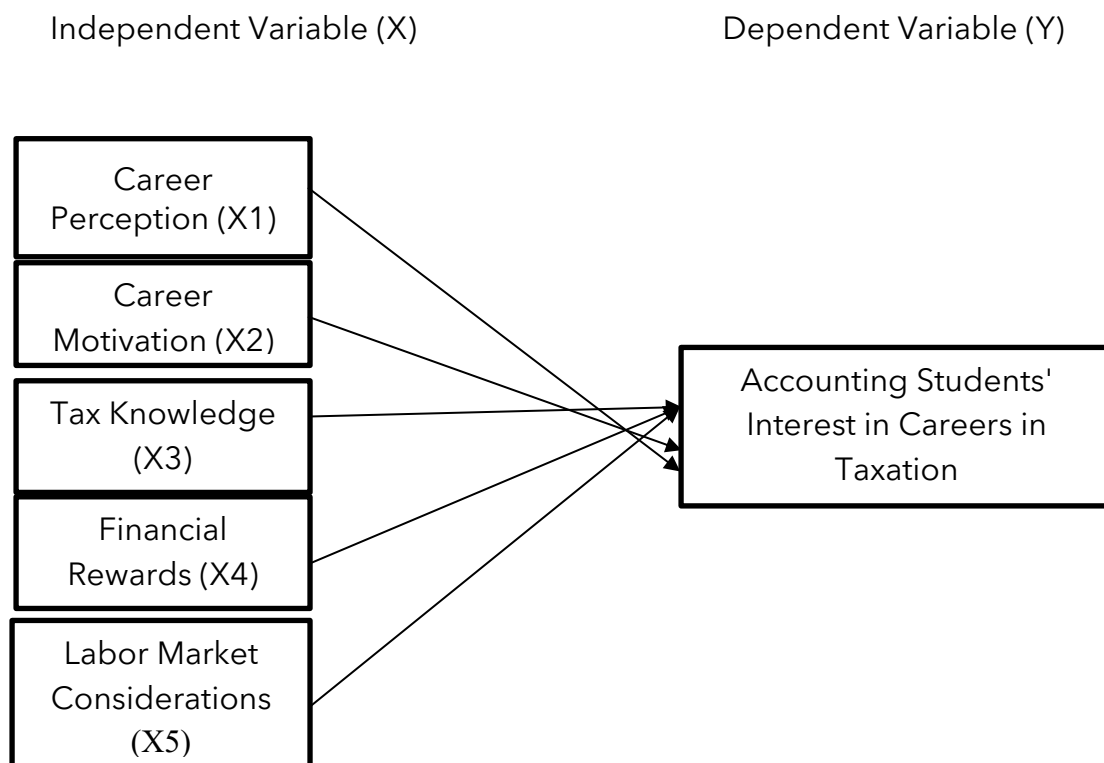
H4: Financial rewards have a positive effect on accounting students' interest in pursuing taxation careers.

Labor Market Considerations

Labor market considerations refer to students' assessment of career prospects, job availability, and future opportunities (Yulianti et al., 2022). Several studies have shown a significant positive effect of labor market considerations on career interest (Dwi Rahmawati et al., 2022; Yasa et al., 2019), but other findings suggest otherwise (Putri & Andayani, 2021; Lorensia et al., 2022).

H5: Labor market considerations have a positive effect on accounting students' interest in pursuing taxation careers.

Figure 1. The conceptual model



Methodology

This study employs a quantitative research approach, as the aim is to empirically test the influence of independent variables (career perception, career motivation, tax knowledge, financial rewards, and labor market considerations) on the dependent variable (students' interest in pursuing taxation careers). A quantitative approach is suitable for hypothesis testing and statistical generalization (Creswell & Creswell, 2018). The population in this research consists of undergraduate accounting students in Yogyakarta. The sampling method used is purposive sampling, with the criteria that respondents are accounting students who have taken taxation courses, thus ensuring their familiarity with the subject (Sugiyono, 2017).

The minimum number of respondents was determined using the Slovin formula with a 5% margin of error, resulting in a recommended sample of at least 100 students. This sample size is considered sufficient for statistical analysis in SPSS, as it meets Roscoe's (1975) guidelines for behavioral research.

Data were collected through a structured questionnaire distributed via Google Forms. The instrument consists of multiple items measured on a five-point Likert scale (1 = strongly disagree to 5 = strongly agree). The questionnaire items were adapted from previous studies to ensure validity and reliability (Aji et al., 2022; Putri & Andayani, 2021).

Operationalization of Variables

Career Perception (X1): Students' views and attitudes toward taxation careers. Career Motivation (X2): Internal drive to pursue and succeed in taxation careers. Tax Knowledge (X3): Understanding of taxation rules, systems, and applications. Financial Rewards (X4): Expected compensation such as salary, bonuses, and allowances. Labor Market Considerations (X5): Students' assessment of job opportunities and career prospects. Career Interest in Taxation (Y): Students' willingness and intention to pursue a career in taxation.

Data analysis was conducted using SPSS with the following stages

Descriptive Statistics to describe respondents' demographic characteristics and variable distribution. Validity and Reliability Tests - validity tested using Pearson's product-moment correlation, and reliability tested with Cronbach's Alpha ($\alpha \geq 0.70$ indicates acceptable reliability) (Ghozali, 2018). Classical Assumption Tests including normality, multicollinearity, and heteroscedasticity to ensure regression requirements are met. Multiple Linear Regression Analysis to measure the influence of independent variables on the dependent variable. The regression equation, Hypothesis Testing conducted using t-test to examine the effect of each independent variable individually, F-test to assess the simultaneous effect of independent variables on the dependent variable, Coefficient of Determination (R^2) to measure the explanatory power of the model.

Data Analysis

Distribution of the sample population from various universities in Yogyakarta. The sample consists of active undergraduate accounting students who are in their 5th to 8th semester. A total of 122 students met the criteria for the study. The data shows the number of respondents per university, providing an overview of the sample's distribution across multiple institutions in Yogyakarta.

Table 1 Results of Validity Test

Variable	Item	r-count	r-table	Remarks
CAREER PERCEPTION (X1)	X1.1	0.642	0.178	Valid
	X1.2	0.745	0.178	Valid
	X1.3	0.632	0.178	Valid
	X1.4	0.637	0.178	Valid
	X1.5	0.751	0.178	Valid
CAREER MOTIVATION (X2)	X2.1	0.468	0.178	Valid
	X2.2	0.525	0.178	Valid
	X2.3	0.519	0.178	Valid
	X2.4	0.384	0.178	Valid
	X2.5	0.429	0.178	Valid
TAX KNOWLEDGE (X3)	X3.1	0.311	0.178	Valid
	X3.2	0.335	0.178	Valid
	X3.3	0.333	0.178	Valid
	X3.4	0.354	0.178	Valid
FINANCIAL REWARD (X4)	X4.1	0.354	0.178	Valid
	X4.2	0.347	0.178	Valid
	X4.3	0.280	0.178	Valid
	X4.4	0.250	0.178	Valid
	X4.5	0.537	0.178	Valid

JOB MARKET CONSIDERATION (X5)	X5.1	0.461	0.178	Valid
	X5.2	0.501	0.178	Valid

Source: Processed data, 2025

This Table 1 Results of Validity Test

outlines the results of the validity tests for each questionnaire item. The Pearson correlation method was used to assess the validity of each item. If the correlation coefficient (r-count) exceeds the critical value (r-table), the item is considered valid. The results show that all items related to the independent variables (career perception, career motivation, tax knowledge, financial rewards, job market consideration) and the dependent variable (interest in a career in taxation) have valid correlations, confirming the quality of the survey instruments used for data collection.

Table 2. Results of Reliability Test

Variable	Cronbach's Alpha	Remarks
Career Perception (X1)	0.698	Reliable
Career Motivation (X2)	0.823	Reliable
Tax Knowledge (X3)	0.682	Reliable
Financial Reward (X4)	0.613	Reliable
Job Market Consideration (X5)	0.784	Reliable
Career Interest (Y)	0.778	Reliable

Source: Processed data, 2025

Reliability testing measures the consistency of the survey instruments over time. In this table, Cronbach's Alpha coefficients are presented for each variable. A Cronbach's Alpha above 0.60 indicates that the instrument is reliable. The results indicate that all variables, including career perception, career motivation, tax knowledge, financial rewards, and job market consideration, are reliable, as their alpha values exceed the threshold.

Table 3 Results of Normality Test (Kolmogorov-Smirnov)

Description	Asymp. Sig. (2-tailed)	Confidence Level
Unstandardized Residual	0.200	0.05

Source: Processed data, 2025

The normality test assesses whether the residuals from the regression analysis are normally distributed. In this table, the Kolmogorov-Smirnov test result for the unstandardized residuals shows a p-value of 0.200, which is greater than 0.05. This indicates that the residuals follow a normal distribution, a key assumption for conducting valid regression analysis.

Table 4. Results of Multicollinearity Test

Independent Variable (X)	Tolerance	VIF
Career Perception (X1)	0.805	1.242
Career Motivation (X2)	0.808	1.237
Tax Knowledge (X3)	0.918	1.090
Financial Reward (X4)	0.837	1.194
Job Market Consideration (X5)	0.778	1.235

Source: Processed data, 2025

The multicollinearity test checks for correlation among the independent variables. If the independent variables are highly correlated, it can distort the regression results. In this table, the tolerance and Variance Inflation Factor (VIF) values are provided. Since the tolerance values are all greater than 0.10 and the VIF values are below 10, it is concluded that there is no multicollinearity among the independent variables.

Discussion

This chapter discusses the findings from the previous analysis in relation to existing theories and empirical studies, focusing on the influence of various factors on accounting students' interest in pursuing a career in taxation.

Career Perception

The findings of this study show that career perception does not have a significant impact on students' interest in pursuing a career in taxation. The results of the hypothesis testing (t-value = 0.198, $p > 0.05$) indicate that career perception, while important, is not a decisive factor in shaping career interest in the tax field. This result contradicts the findings of Aji et al. (2022), who reported that positive perceptions of

a career in taxation significantly influence students' interest in this field. However, this could be explained by the fact that students may have limited exposure to the practical aspects of taxation careers, which may prevent them from forming strong perceptions of its opportunities and challenges.

Career perception is often shaped by external influences such as family, peers, and academic environment, which could vary widely among students (Khairunnisa & Kurniawan, 2020). Therefore, the impact of career perception on career interest may be moderated by these external factors, requiring a deeper understanding of how these influences shape students' views on taxation careers (Naradiasari & Wahyudi, 2022).

Career Motivation

Career motivation was also found not to significantly affect students' interest in a career in taxation. The hypothesis testing results (t -value = 1.307, $p > 0.05$) suggest that intrinsic and extrinsic motivations to pursue a career in taxation, such as personal development or financial reward, were not strong enough to influence students' decisions. This finding contrasts with the research by Rialdy et al. (2022), who argued that career motivation, especially the desire to attain higher positions, has a direct positive impact on students' career choices in the tax field.

This discrepancy may arise due to the lack of adequate exposure to career opportunities in taxation. Students might not perceive taxation as a viable career path, especially when compared to more traditionally attractive careers in accounting or finance (Koa & Mutia, 2021). Additionally, financial rewards may not be the primary motivator for students who are still in the academic phase of their careers.

Tax Knowledge.

Tax knowledge was another factor found to have no significant effect on students' interest in a career in taxation (t -value = 1.243, $p > 0.05$). This result is surprising given the literature, which suggests that greater knowledge about taxation positively correlates with students' interest in pursuing careers in the field (Naradiasari & Wahyudi, 2022). For instance, Koa and Mutia (2021) found that students with a stronger understanding of taxation concepts were more likely to choose a career in the field.

One possible explanation for this finding could be that students' awareness of tax-related job opportunities is limited, despite their academic knowledge of taxation. It is possible that the knowledge gained in classrooms does not fully translate into an understanding of the practical benefits and career pathways within the taxation profession. Therefore, increasing practical exposure to the tax field could be crucial to improving students' interest in this area.

Financial Reward

Financial reward was found to significantly influence students' interest in a career in taxation (t-value = 3.213, $p < 0.05$). This result is in line with prior studies that highlight the importance of financial rewards, such as salary and benefits, as key motivators for career choice (Aji et al., 2022; Hartiyah, 2021). For many students, the potential for a high-paying job is a significant factor in deciding on a career path. The attractiveness of financial reward may outweigh other factors such as career perception or job satisfaction, especially in a competitive job market where students are highly concerned about securing financially rewarding roles. Therefore, increasing the visibility of financial rewards in the taxation profession could be a critical strategy for attracting more students to this field (Suryadi et al., 2021).

Job Market Consideration

Lastly, job market consideration was found not to significantly affect students' career interest in taxation (t-value = 0.879, $p > 0.05$). This result is in contrast with earlier research by Yulianti et al. (2022), who found that students' consideration of job market opportunities, such as job availability and career stability, had a significant positive effect on career choices. The lack of influence in this study may be attributed to the fact that many students do not see taxation as a career with sufficient opportunities, possibly due to limited awareness of the job market in this field (Putri & Andayani, 2021).

Despite the fact that taxation is essential for the economy and offers substantial employment opportunities in both the public and private sectors, students may not perceive these opportunities due to a lack of information or guidance on the subject. Thus, increasing awareness about the diverse job opportunities in the taxation field could significantly improve students' perceptions of its viability.

Conclusion

In summary, this study highlights the complex interplay of factors influencing students' career choices in taxation. While career perception, motivation, and job market considerations were not found to have a significant effect, factors such as financial rewards did. The findings suggest that students' interest in taxation careers is influenced by a combination of factors, particularly financial incentives, and further educational interventions are necessary to enhance students' understanding of the benefits and opportunities in the taxation field.

Statement of Key Findings

The research focused on understanding the factors that influence accounting students' interest in pursuing a career in taxation. The key findings from this study indicate that among the five factors examined, financial rewards were found to have a significant

positive impact on students' career interest in taxation, whereas career perception, career motivation, tax knowledge, and job market consideration did not show a significant influence. These results suggest that while financial incentives play a crucial role in students' career decisions, other factors such as career perception and motivation may not be as impactful as expected.

Connection to Research Objectives and Questions

The research objectives aimed to examine how career perception, career motivation, tax knowledge, financial rewards, and job market consideration affect accounting students' interest in pursuing a career in taxation. Based on the analysis, the study successfully addressed these objectives, confirming that financial rewards positively influence students' career choices. However, contrary to expectations, other variables such as career perception, motivation, tax knowledge, and job market consideration were not significant. These findings provide a deeper understanding of the factors that either promote or hinder career interest in the tax field, directly answering the research questions posed in the study.

Theoretical and Practical Contributions

Theoretically, this study contributes to the body of literature by highlighting that financial rewards have a more significant influence on students' career decisions in taxation compared to other traditionally recognized factors such as career perception and motivation. The study builds on the Theory of Planned Behavior (TPB), adding insight into how extrinsic factors like financial rewards can shape students' career intentions.

From a practical standpoint, this research provides valuable insights for educational institutions, policymakers, and companies within the tax industry. Institutions can use these findings to tailor career counseling and curricula that emphasize the financial benefits and career opportunities in the taxation sector. For companies, the study underscores the importance of offering competitive financial rewards to attract talented individuals into the tax field.

Limitations and Recommendations

Despite the valuable findings, this study has certain limitations. Firstly, the sample size was limited to accounting students from universities in Yogyakarta, which may not be representative of the broader student population across Indonesia. Secondly, the study only considered a few factors influencing career interest, and other potential influences such as personal experiences or peer recommendations were not explored. Future research could expand the sample size to include students from various regions

and universities to provide a more comprehensive view of the factors influencing career choices. Additionally, further studies could explore other variables like personal interests, family influence, or internship experiences, which may have a stronger impact on students' career decisions. Incorporating qualitative methods such as interviews could also offer a more in-depth understanding of the students' career motivations and perceptions.

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