

Perception, Self Efficacy, Students' Career Interest In Taxation: Family Environment As A Moderating

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ABSTRACT

The increase in the number of taxpayers followed by a decrease in the number of tax officials in Indonesia is of concern to researchers to test the career interest of accounting students in choosing a career in taxation. Interest is a psychological factor that is formed and developed by influences from within a person (intrinsic) and influences from outside (extrinsic). Intrinsic factors include perception and self-efficacy. While extrinsic factors are in the form of a family environment. Initially, interest centers on the individual, then centers on other people and other objects in the environment. The purpose of this study was to examine the perception, self efficacy, accounting students' interest in a career in taxation: family environment as a moderating variable. This research is quantitative research. The data used is primary data and is obtained by distributing questionnaires online via google form. The population in this study were accounting study program students in 2020, 2021, and 2022 in Indonesia. Sampling using purposive sampling technique with a total of 181 samples. The data analysis method used is multiple linear regression which is processed using IMB SPSS version 25. The results indicate that perception and self efficacy have a significant positive effect on accounting students' interest in a career in taxation. The family environment cannot strengthen the relationship between perception and accounting students' interest in a career in taxation. The family environment weakens self efficacy on accounting students' interest in a career in taxation.

Keywords: Perception, Self Efficacy, Family Environment, Career Interest in Taxation.

ABSTRAK

Naiknya jumlah taxpayer yang diikuti dengan penurunan jumlah pegawai pajak di Indonesia menjadi perhatian peneliti untuk menguji minat berkarir mahasiswa akuntansi dalam memilih karir di bidang perpajakan. Minat merupakan faktor psikologi yang terbentuk dan berkembang oleh adanya pengaruh dari dalam diri seseorang (intrinsik) dan pengaruh dari luar (ekstrinsik). Faktor intrinsik meliputi persepsi dan self efficacy. Sementara faktor ekstrinsik berupa lingkungan keluarga. Pada awalnya minat berpusat pada individu, kemudian berpusat pada orang lain dan objek-objek lain yang ada dalam lingkungannya. Tujuan penelitian ini adalah untuk menguji persepsi, self efficacy, minat mahasiswa akuntansi dalam berkarir di bidang perpajakan: lingkungan keluarga sebagai variabel moderasi. Penelitian ini merupakan penelitian kuantitatif. Data yang digunakan adalah data primer dan diperoleh dengan cara melakukan penyebaran kuesioner secara online melalui google form. Populasi pada penelitian ini adalah mahasiswa prodi akuntansi angkatan 2020, 2021, dan 2022 di Indonesia. Pengambilan sample menggunakan teknik purposive sampling dengan jumlah 181 sample. Metode analisis data yang dipakai yakni regresi linear berganda yang diolah menggunakan IMB SPSS versi 25. Hasil penelitian mengindikasikan bahwa persepsi dan self efficacy berpengaruh positif signifikan pada minat mahasiswa akuntansi dalam berkarir di bidang perpajakan. Lingkungan keluarga tidak dapat memperkuat hubungan persepsi pada minat mahasiswa akuntansi dalam berkarir di bidang perpajakan. Lingkungan keluarga memperlemah self efficacy pada minat mahasiswa akuntansi dalam berkarir di bidang perpajakan.

Kata kunci: Persepsi, Self Efficacy, Lingkungan Keluarga, Minat Karir di Bidang Perpajakan

Introduction

Careers in the taxation field are very wide open for prospective tax employees (Rahmawati et al., 2022). Indonesia needs workers who can manage the tax system and are able to handle company tax rights and obligations well in order to avoid sanctions and tax losses (Suryadi et al., 2021).

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Accounting is a study program that many students choose because it has good job prospects (Lorensia et al., 2022). Yulianti et al., (2022) explained that accounting study program graduates have a very large market share in careers in the taxation sector. The results study of Lorensia et al., (2022) state that there is a gap between the needs in the world of work and the reality of the number of experts who have careers in the taxation sector. This is in line with the study of Naradiasari & Wahyudi, (2022) which revealed that there is a professional imbalance in the field of taxation because the number of experts tends to be smaller compared to the need for tax services in Indonesia. Director General of Taxes Suryo Utomo stated that the number of tax employees has decreased over time, from 2020-2022. In 2020, the number of tax employees will reach 45,910 people. Furthermore, in 2021 it will decrease to 45,652 people and in 2022 the remaining 45,315 people (Yanwardhana, 2022). Minister of Finance Sri Mulyani also revealed that managing tax employees, which currently number around 45 thousand, is not very easy. Therefore, improving human resources in the field of taxation must be the main focus so that state revenues can continue to increase and reach the target (Sembiring, 2019).

Table 1. The comparison number of tax officers and taxpayers

Year	Tax Officer	Taxpayer
2020	45.910	46.830.000
2021	45.652	49.820.000
2022	45.315	69.100.000

Source: Khairizka (2022)

From the data above, it can be seen that the number of taxpayers from 2020-2022 has increased, while the number of tax employees who should be comparable to or greater than taxpayers has decreased. This requires a solution to increase students' interest to have career in taxation field.

Rahmawati et al., (2022) and Lorensia et al., (2022) explained that every student has their own difficulties in making decisions about the career they will pursue in the future. However, career planning can be done when students carry out the learning process during their studies (Lorensia et al., 2022). According to Nuggrahini et al., (2022), determining a person's career choice needs to consider various things that make them interested or not in the career they are pursuing or what is usually called interest. Interest can be interpreted as a strong drive within an individual or a tendency to do whatever one wants (Lorensia et al., 2022). According to Koa & Mutia (2021) interest is not formed suddenly but rather through a process that is formed from oneself and can also be influenced by the environment.

The psychological factors of interest are shaped and developed by both innate and environmental influences. However, environmental influences are the most dominant ones that can affect interest. At first, interest centers on the individual, but then it shifts to other people and things in the environment. In other words, interest is influenced by two components: the first comes from within oneself (intrinsic), such as perception, motivation, emotional, and needs;

the second comes from outside oneself (extrinsic), namely the environment such as family, school, and community (Aji et al., 2022).

This study aims to examine the influence perception and self-efficacy as intrinsic factor on students' career interest in taxation with extrinsic factor namely family environment as moderating variable. Perception is seen as an individual process in understanding the relationship between one's thoughts and the surrounding environment (Suryadi et al., 2021). According to Yasa & Atmadja, (2019) a person's perception of something is something that can affect a person's interest in a career. Research that supports that perception has a positive influence on interest to have a career in taxation are conducted by Putra, (2022); Febriani et al., (2021); Liandra et al., (2020); Yasa & Atmadja, (2019); Lioni & Baihaqi, (2016); Rachmawati et al., (2019); Puspitaningrum & Yushita, (2019); (Koa & Mutia, 2021). Prasetyo, (2018) also stated that perception influences career interest in taxation. On the other hand, research conducted by Lorensia et al., (2022) and Heriston Sianturi & Dese Natalia Sitanggang, (2021) states that perception has no influence on career interest in taxation.

The second factor that is thought to influence accounting students' career interest in taxation is self-efficacy Ika et al., (2022); Lorensia et al., (2022); (Natalia & Wi, 2022). Self efficacy has a close relationship with a person's belief in achieving a desired ability (Ayu Prastiani & Listiadi, 2021). Febriani et al., (2021) explain that self-efficacy is seen as a person's belief about his ability to organize, carry out tasks, produce something, achieve goals, and implement actions to achieve skills. According to Ika et al., (2022) a person's career interest can develop according to the factors that influence it, one of which is self efficacy. Research that supports that self-efficacy has a positive influence on career interest in taxation is conducted by Rahmawati et al., (2022) and Natalia & Wi, (2022). On the other hand, the study of Lorensia et al., (2022) revealed that self-efficacy has no influence on career interest in taxation.

There are factors external to the individual that can affect career interest in taxation, namely the family environment (Neni Elviadmi et al., 2022). Puspitaningrum & Yushita, (2019) stated that factors from outside a person that influence interests are family environment, community environment, opportunities and education. In line with this, researchers are interested in adding family environment as a moderating variable that strengthens the effect of perception and self-efficacy on career interest in taxation. The family environment is a small-scale environment that can influence a person's psychological and physical maturity as well as the development of life in the future (Ayu Prastiani & Listiadi, 2021). Research conducted by Yasa & Atmadja, (2019) shows that the family environment has a positive and significant influence on the choice of a career in taxation. In terms of perception and self-efficacy, the family environment provides insight into the value of a career and encourages someone to be interested in choosing that career path (Mardiyani et al., 2022).

Literature review

Planned Behavior Theory

The Theory of Planned Behavior (TPB) is a model that can be used to assess a person's interests. TPB says that attitudes toward conduct are a significant factor that can predict an action, hence it is vital to take these attitudes into account when assessing subjective standards and gauging people's perceived behavioral control. An individual's intention to behave will be higher if they have a positive outlook, receive encouragement from those around them, and feel at ease because there are no barriers to behavior (Ajzen, 1991). According to Ajzen (1991), TPB is a predictor that measures an individual's interests based on how these interests are established.

In this theory, there are three psychological structures that can influence a person's interests. Evaluation of beliefs towards specific behavioral objects called attitudes (attitude toward behavior). Attitude toward behavior in question is an attitude to respond to an object in a good or bad way, but the individual must still accept the consequences for what he does. In this research attitude toward behavior is represented by perception variables. Evaluation of trust in the expectations and influence of other people, which is called subjective norms. According to Ajzen, (1991), subjective norm means an individual's response to the social demands they receive to do or not take an action. Subjective norms are assumptions that come from the environment such as family, friends, co-workers, or others regarding whether they agree or disagree with the behavior carried out. Based on the description above, the variable used to represent subjective norms is the family environment. Evaluation of one's own ability to cause behavior (perceived behavior control). Perceived behavior control is the feeling an individual has regarding whether it is difficult or not to do something which is influenced by many factors. The concept of perceived behavior control in TPB is related to the variable in this research, namely self-efficacy which is defined as hope for something that focuses more on career expectations that can influence a person's choices.

The Influence of Perception on Students' Career Interest Taxation

Perception is seen as the result of an individual's observation of an object from experience through the senses and then interpreted (Prasetyo, 2018). According to Rachmawati et al., (2019) a person's perception and judgment will be influenced by the assumptions made about a matter. Student's career interest in taxation field can be influenced by good perceptions regarding careers in taxation. (Puspitaningrum & Yushita, 2019).

Based on the Theory of Planned Behavior, behavioral beliefs are beliefs about the possibility of behavior occurring. Attitude toward behavior refers to the favorable personal perception of the behavior. If students have a good perception about career in taxation, the student will behave according to what is expected. According to Yasa & Atmadja, (2019), accounting students as prospective professionals must have good perception and knowledge about taxation. No matter good or bad students' perceptions about taxation, it will reflect on their decision in choosing taxation as their career. The better the student's perception

about taxation, the higher student's interest in choosing taxation as their career (Naradiasari & Wahyudi, 2022). The results of (Zyahwa, 2023) show that the perception variable has a positive influence on the interest in choosing a career in taxation. Research conducted by Lioni & Baihaqi, (2016) also states that perception has a positive influence on accounting students' interest in pursuing a career in taxation. Consequently, the following is the hypothesis.

H1: Perception has a positive effect on student's career interest in taxation

The Influence of Self-Efficacy on Students' Career Interest Taxation

The concept of perceived behaviour control in TPB is related to the variable in this research, namely self-efficacy which is defined as hope for something that focuses more on career expectations that can influence a person's choices. Self-efficacy requires awareness from individuals because this awareness will motivate and support someone who wants to have an interest in the taxation (Adyagarini, 2020). According to Susanti & Robinson, (2024). When a person believes that they are capable of understanding, managing, and fulfilling obligations well, it tends to strengthen their intention to achieve goals. Students' self-confidence in their abilities can generate interest in a profession (Wahyuni & Setiyani, 2019). So, the higher the self-efficacy, the higher the student's interest in pursuing a career in taxation.

Research conducted by Ika et al., (2022) states that self-efficacy has a positive influence on students' interest in the taxation sector. The results of this research are supported by research proposed by Ika et al., (2022) with the same statement. Consequently, the following is the hypothesis.

H2: Self-efficacy has a positive effect on perceptions of interest in a career field of taxation

Family Environment Strengthens the Positive Relationship between Perceptions and Students' Career Interest in Taxation

Career perception is defined as a person's response in understanding things around their career, be it the environment, people or certain symbols (Rachmawati et al., 2019). Lioni & Baihaqi, (2016) define perception as a cognitive process experienced by a person in understanding information about their environment, whether through sight, hearing, appreciation, feeling or smell. Accounting students' perceptions regarding careers in taxation will help them determine their interest in pursuing a career in taxation (Lorensia et al., 2022). The better the perception of accounting students regarding a career in taxation, the higher their interest in a career in taxation will be.

Based on the TPB, subjective norms are defined as beliefs about the normative expectations of other people and the motivation to agree with these expectations (Azjen, 1991). Subjective norms are assumptions that come from the environment such as family, friends, co-workers, or others regarding whether they agree or disagree with the behavior carried out (Ika et al., 2022).

The family environment is defined as the first education in forming a child's personality (Kurniawan et al., 2016). The family environment can influence children's decision making, especially in making career decisions (Kurniawan et

al., 2017). Ningsih, (2021) explains that in the family environment, children receive attention, encouragement, guidance, example and fulfillment of needs from parents so that children can develop their potential for their future lives. According to Cahya & Erawati, (2021) the higher the encouragement given by parents, the positive influence it will have on students' career interests. If accounting students have a good perception of a career in taxation and are supported by their family environment, then students' career interest in taxation will increase. Consequently, the following is the hypothesis.

H3: Family environment strengthens the positive relationship between perceptions and students' career interest in taxation.

Family Environment Strengthens the Positive Relationship between Self-Efficacy and Students' Career Interest in Taxation

Self-efficacy is defined as an individual's self-confidence regarding their abilities which influences them in carrying out an action, through achieving personal performance, learning activities, social interactions, and the person's physiological state (Rahmawati et al., 2022). Self-efficacy is also defined as a person's self-assessment beliefs related to the ability to be successful in carrying out tasks (Lorensia et al., 2022). According to Ika et al., (2022) determining a person's career interests is influenced by self-confidence (self-efficacy). The higher a person's confidence regarding their abilities (self efficacy) in taxation, the greater their career interest in taxation.

Family knowledge about the importance of paying attention to family members will determine the success of a child's achievement in determining a better direction for a student in a career in the future (Aji et al., 2021). According to Luthfie, (2016) a person's views and interest in profession will arise because of the values that have been received from the family environment. With high self-efficacy and being encouraged by the family environment, student can increase their career interest in taxation. Consequently, the following is the hypothesis.

H4: Family environment can strengthen the positive relationship between self-efficacy and students' career interest in taxation

Based on the explanation above, this research aims to test the factors that encourage accounting students to pursue a career in taxation. The research framework designed is as follows:

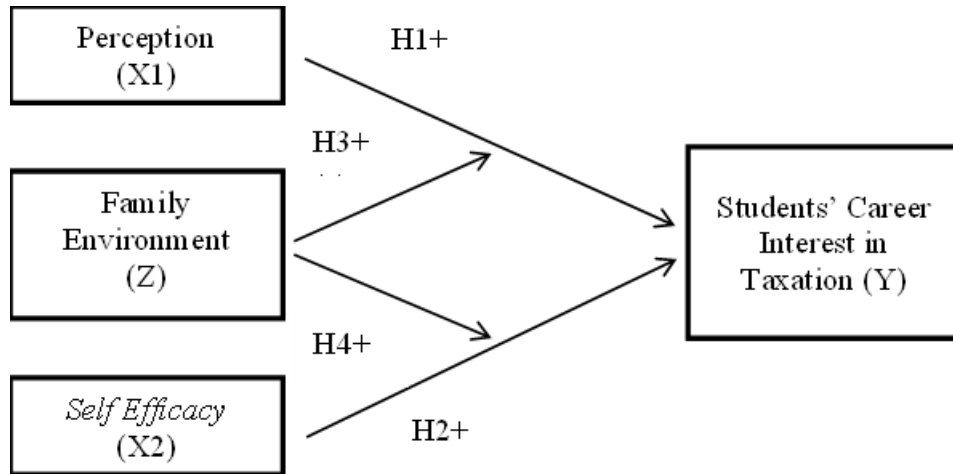


Figure 1. Research Framework

Research Method

This research uses a quantitative approach. The data used is primary data with a data collection method through distributing questionnaires online using Google Form. The population is undergraduate accounting students from at universities throughout Indonesia. The samples obtained were 181 samples. The sampling technique uses purposive sampling with data analysis methods in the form of regression methods with SPSS 25 software.

Table 1. Reliability Test Results

Variabel	Cronbach`s Alpha	Information
1. Perception (X1)	0,607	Reliabel
2. <i>Self Efficacy</i> (X2)	0,694	Reliabel
3. Family Environment (Z)	0,609	Reliabel
4. Students' Career Interest in Taxation (Y)	0,605	Reliabel

From the data above it can be seen that the results of the reliability test calculation show that Cronbach's alpha is greater than 0.6, so it can be stated that the instrument is reliable.

Table 2. Validity Test Results

Variabel	Item Pernyataan	r hitung	R table	Information
Perception (X1)	PER1	0,578	0,1463	Valid
	PER2	0,622	0,1463	Valid
	PER3	0,640	0,1463	Valid
	PER4	0,642	0,1463	Valid
	PER5	0,636	0,1463	Valid
<i>Self Efficacy (X2)</i>	SEL1	0,620	0,1463	Valid
	SEL2	0,639	0,1463	Valid
	SEL3	0,740	0,1463	Valid
	SEL4	0,681	0,1463	Valid
	SEL5	0,672	0,1463	Valid
Family Environment (Z)	LK1	0,668	0,1463	Valid
	LK2	0,702	0,1463	Valid
	LK3	0585	0,1463	Valid
	LK4	0,640	0,1463	Valid
	LK5	0,561	0,1463	Valid
Students' Career Interest in Taxation (Y)	MK1	0,496	0,1463	Valid
	MK2	0,584	0,1463	Valid
	MK3	0,590	0,1463	Valid
	MK4	0,611	0,1463	Valid
	MK5	0,555	0,1463	Valid

An indicator is declared valid if the calculated r value is greater than table r and has a significance value of less than 0.005. The results of the r table calculation obtained a value of 0.1463 which was obtained from the r table for $N-2 = 181-2 = 178$. In the table above it can be concluded that all indicators have a calculated r value greater than the r table, so the indicators used in this research is valid.

Operational Variable Indicators

Table 3. Operational Variable Indicators

Variable	Indicator	Source
Perception	1. Lecture process 2. Useful knowledge 3. Professional training 4. Analytical skills Interpersonal skills.	(Muhammadiyah et al., 2009)
<i>Self Efficacy</i>	1. Responsible for tasks 2. Can solve more complex problems	(Elisa et al., 2019)
Family Environment	1. Parental support 2. Parents' occupation	(Buchari, 2011)
Accounting Students' Career Interest In Taxation	1. Opportunity 2. Experience 3. Big salary 4. Adequate facilities 5. Have an intention after the study is finished	(Muhammadiyah et al., 2009)

Table 4. Multiple Linear Regression Test Coefficients*

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
1 (Constant)	7,285	1,623		4,490	,000
Perception	,224	,075	,208	3,000	,003
Self Efficacy	,336	,070	,333	4,794	,000

a. Dependent Variable: Students' Career Interest in Taxation

Source: SPSS data Processing Results, 2024

The table is the result of a regression test which can produce a regression equation model, namely:

Model 1 Regression Equation:

$$ICFT = \alpha + \beta_1P + \beta_2SE + \epsilon$$

- The constant value (α) of 7.285 shows that the variables Perception (PER) and Self Efficacy (SEL) are considered constant or 0, so the value of interest in a career in taxation is 7.285
- The output value of the multiple linear regression coefficient on the perception variable is 0.224, which means that if the value of interest in a career in taxation increases by 1%, the value of the variable interest in a career in taxation increases by 0.224. The direction of the relationship between perception and interest in a career in taxation is in the same direction (+), where increasing the value of the perception variable will result in an increase in the financial management variable.
- The output value of the multiple linear regression coefficient on the self-efficacy variable is 0.336, which means that if the value of interest in a career in taxation increases by 1%, the value of the variable interest in a career in taxation increases by 0.336. The direction of the relationship between self-efficacy and interest in a career in taxation is in the direction (+), where increasing the value of the self-efficacy variable will result in an increase in the financial management variable.

**Table 5. MRA Test Results
 Coefficients^a**

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
1 (Constant)	-1,685	16,354		-	,918
TOTAL.PER	-,062	,839	-,058	-	,941
TOTAL.SEL	,881	,669	,873	1,317	,190
TOTAL.ICFT	,656	,987	,674	,665	,507
X1M	,014	,050	,366	,274	,785
X2M	-,036	,039	-1,005	-	,354

a. Dependent Variable: TOTAL.ICFT

Model 2 Regression Equation:

$$ICFT = \alpha + \beta_1P + \beta_2(P*FE) + \epsilon$$

Information:

- The constant value (α) is -1.685, showing that the variables Perception (PER) and Family Environment (LK) are considered constant or 0, so the value of interest in a career in taxation is -1.685.
- The perception coefficient value of -0.062 indicates that the Perception (PER) and Family Environment (LK) variables are considered constant, so that each increase by one unit can cause interest in a career in taxation to decrease by 0.062. On the contrary, for every one unit decrease, interest in a career in taxation increases by 0.062.
- The coefficient value (PER*LK) of 0.14 shows that the perception variable (PER) and Family Environment (LK) are considered constant, so every additional unit of family environment (LK) will increase financial management by 0.14.

Model 3 Regression Equation:

$$ICFT = \alpha + \beta_1SE + \beta_2(SE*FE) + \epsilon$$

Information :

- The constant value (α) is -1.685, showing that the variables Self Efficacy (SEL) and Family Environment (LK) are considered constant or 0, so the value of interest in a career in taxation is -1.685.
- The perception coefficient value of 0.881 indicates that the variables Self Efficacy (SEL) and Family Environment (LK) are considered constant, so that each increase by one unit can cause interest in a career in taxation to decrease

- by 0.881. On the contrary, for every one unit decrease, interest in a career in taxation increases by 0.062.
- c. The coefficient value (SEL*LK) of -0.36 shows that the variables Self Efficacy (SEL) and Family Environment (LK) are considered constant, so every additional unit of family environment (LK) will increase financial management by -0.36.

ICFT : Students' Career Interest in Taxation
 α : Constant
 β : Regression Coefficient
P : Perception
SE : Self Efficacy
FE : Family Environment
 ϵ : Error term

Result and Discussion

Distribution of questionnaires was carried out in 59 universities throughout Indonesia. The questionnaire was filled in by 59 university Bachelor of Accounting students, like Universitas Sarjanawiyata Tamansiswa, Universitas Negeri Yogyakarta, Universitas Gadjah Mada, Universitas Kristen Duta Wacana, STIE Widya Wiwaha, UIN Maulana Malik Ibrahim, Universitas Halu Oleo, Universitas Terbuka, Universitas Negeri Makassar, Politeknik Negri Madiun, Universitas Tarumanagara, Universitas Negeri Medan, Universitas Sumatera Utara, Universitas Muhammadiyah Yogyakarta, Universitas Lambung Mangkurat, UPN Veteran Yogyakarta, AAYKPN, Universitas Mataram, Universitas Nusa Cendana, Universitas Riau, Universitas Jambi, Universitas Dehasen Bengkulu, Universitas Papua, Universitas Negeri Padang, Universitas Sebelas Maret, Universitas Musamus Merauke. Universitas Khairun Ternate, Universitas Cendrawasih, Universitas Panca Bhakti Pontianak, STIE YKPN, Universitas Bangka Belitung, Universitas Jenderal Soedirman, Universitas Malikussaleh, Universitas Yapis Papua, Universitas Hasanuddin, Universitas Garut, Universitas Sanata Dharma, Universitas PGRI Yogyakarta, STIM YKPN, Universitas Mulawarman, Universitas Ahmad Dahlan, Universitas Muhammadiyah Prof. Dr. Hamka, Universitas Palangka Raya, Universitas Jember, Politeknik Negeri Balikpapan, UPN Veteran Jawa Timur, Universitas Samudra, Universitas Negeri Gorontalo, Universitas Sulawesi Barat, Universitas Sriwijaya, Universitas Teknologi Yogyakarta, Universitas Widya Mataram Yogyakarta, Universitas Negeri Lampung, Universitas Pamulang, Universitas Abulyatama, Universitas Pattimura, Universitas Airlangga, Universitas Indonesia, and Universitas Tadulako.

Table 6. Descriptive Analysis Test Results

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Perception	181	2	4	3,64	0,488
Self Efficacy	181	2	4	3,50	0,518
Family Environment	181	2	4	3,46	0,524
Career interest	181	1	4	3,44	0,583
Valid N (listwise)	181				

Source: Data Processed, 2024

Perception has a minimum value of two and a maximum value of four. This indicates that the respondent rated perception 2 as the least favorable response, and perception 4 as the most favorable response. 3.64 was the mean (average) value of perception. It indicates that the respondents' average rating for their perception responses was 3.64. In the meantime, the perception standard deviation is 0.488, indicating that the distribution of the perception variable among the 181 respondents is 0.488. The range of self-efficacy values is 2 to 4, with 4 being the maximum. This indicates that the respondent who provided the lowest self-efficacy score of 2 and the respondent who provided the greatest self-efficacy score of 4. The respondent rated their level of self-efficacy with an average rating of 3.50, as indicated by the average value (mean) of 3.50. In the meantime, the standard deviation is 0.518, indicating that the self-efficacy variable's distribution among the 181 respondents is 0.518.

The family environment has a minimum value of 2 and a maximum value of 4. Accordingly, the respondent who provided the response had the lowest evaluation of family environment 2 and the highest evaluation of family environment 4. The respondent's average evaluation for the family environment was 3.46, as indicated by the average value (mean) of 3.46. In the meantime, the 181 respondents' distribution of the family environment factors is 0.524, according to the standard deviation of 0.524. Students' Career Interest in Taxation has a minimum value of 1 and a maximum value of 4, respectively. This indicates that the respondent rated Students' Career Interest in Taxation 1 as the least favorable response, and Students' Career Interest in Taxation 4 as the most favorable answer. Students' Career Interest in Taxation had an average value (mean) of 4. This indicates that respondents' perception ratings were on average 3.44. The distribution of the variable Students' Career Interest in Taxation is 0.583 from 181 respondents, according to the standard deviation, which is 0.583.

Normality Test Results

The normality test is used to determine whether the data population is normally distributed or not. The normality test in this study used the Kolmogorov-Smirnov Test (K-S Test). If the value listed is greater than the level of significance, namely 5% or 0.05, it can be said that the variable is normally distributed.

Table 7. Normality Test Results
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		181
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	1,48252724
Most Extreme Differences	Absolute	,063
	Positive	,031
	Negative	-,063
Test Statistic		,063
Asymp. Sig. (2-tailed)		,073 ^c

a. Test distribution is Normal.
 b. Calculated from data.
 c. Lilliefors Significance Correction.
 Source: Data Proceed, 2024

Based on the results of the data normality test using the Kolmogorov_Smirnov Test (K-S Test), it can be seen that the significance value is $0.073 > 0.05$ so it can be concluded that the data is normally distributed.

Multicollinearity Test Results

This test is used to test the existence of correlation between independent variables in the regression model. To identify whether or not there is multicollinearity in the regression model, it can be seen from the value of the inflation factor (VIF) and tolerance value.

Table 8. Multicollinearity Test Results Coefficients^a

Model	Coefficients ^a			T	Sig.	Collinearity Statistics	
	Unstandardized Coefficients		Standardized Coefficients			Toleranc e	VI F
	B	Std. Error	Beta				
1 (Constant)	4,722	1,667		2,833	,005		
Perception	,173	,073	,161	2,388	,018	,927	1,079
Self Efficacy	,263	,069	,260	3,801	,000	,894	1,119
Family Environment	,281	,067	,288	4,209	,000	,892	1,120

a. Dependent Variable: Student's career interest in taxation field
 Source: Data Proceed, 2024

From the table above it can be seen that for each variable has a Tolerance above 0.10 and VIF below 10.00. The cut off value commonly used to detect multicollinearity is tolerance > 0.10 or the same as a VIF value < 10 . The perception variable (X1) has a VIF value of 1.079, the self efficacy variable (X2) has a VIF value of 1.119, and the family environment variable (Z) has a VIF value of 1.120 so it can be concluded that multicollinearity does not occur.

Heteroscedasticity Test Results

Table 9. Heteroscedasticity Test Results Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
	1 (Constant)	1,305	1,003		
Persepsi	-,045	,044	-,080	-1,029	,305
Self Efficacy	-,004	,042	-,007	-,088	,930
Lingkungan Keluarga	,044	,040	,087	1,099	,273

a. Dependent Variable: ABS_RES

Source: Data Proceed, 2024

The result of the heteroscedasticity test are as follows:

- a. The output shows a significance value of 0.305 for the perception variable, which is higher than 0.05 and suggests that there are no signs of heteroscedasticity.
- b. The output shows a significant value of 0.930 for the self-efficacy variable, which is higher than 0.05 and suggests that there are no signs of heteroscedasticity.
- c. The output shows a significance value of 0.273 for the perception variable, which is higher than 0.05 and suggests that there are no signs of heteroscedasticity.

Hypothesis test

Hypothesis test is carried out to analyze the influence of the independent variable on the dependent variable.

Table 10. T Test Results Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
	1 (Constant)	7,285	1,623		
Perception	0,224	0,075	0,208	3,000	0,003
Self Efficacy	0,336	0,070	0,333	4,794	0,000

a. Dependent Variable: Minat Berkarir di Bidang Perpajakan

Source: Data Processed, 2024

It can be inferred that the perception variable (X1) significantly influences the variable Students' Career Interest in Taxation (Y) because its significant value (X1) is 0.003 (< 0.05). It can be inferred that the self-efficacy variable (X2) significantly influences the variable Students' Career Interest in Taxation (Y) because its significant value (X2) is 0.000 (< 0.05).

Table 11. F Test Results

ANOVA ^a						
Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	97,949	2	48,974	20,030	,000 ^b
	Residual	435,212	178	2,445		
	Total	533,160	180			

a. Dependent Variable: TOTAL.MK
 b. Predictors: (Constant), TOTAL.SEL, TOTAL.PER
 Source: Data Processed, 2024

Moderate Regeression Analysis (MRA)

Table 12. T Test Results Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	-1,685	16,354		-0,103	0,918
	TOTAL.PE	-0,062	0,839	-0,058	-0,074	0,941
	R					
	TOTAL.SE	0,881	0,669	0,873	1,317	0,190
	L					
	TOTAL.LK	0,656	0,987	0,674	0,665	0,507
	X1M	0,014	0,050	0,366	0,274	0,785
X2M	-0,036	0,039	-1,005	-0,929	0,354	

a. Dependent Variable: TOTAL.MK
 Source: Data Processed, 2024

aThe interaction variable's significance value between perception (X1) and family environment (X2) is 0.785 (> 0.05), so it can be concluded that the family environment variable (Z) does not strengthen the influence of the perception variable (X1) on the variable Students' Career Interest in Taxation. (Y). The interaction variable's significance value between perception (X1) and family environment (X2) is 0.785 (> 0.05), so it can be concluded that the family environment variable (Z) significantly weakens the influence of the perception variable (X1) on variable Students' Career Interest in Taxation. in the field of taxation (Y).

The calculated F value from Table 8 is 20.030 with a significance level of 0.000 < 0.05. The calculated F value of 20.030 is greater than the table F value of 2.06. It indicates that accounting students' career interest in taxation is influenced simultaneously by several factors, including perception and self-efficacy.

Table 13. F Test Results

ANOVA ^a						
Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	139,485	5	27,897	12,401	,000 ^b
	Residual	393,675	175	2,250		
	Total	533,160	180			

a. Dependent Variable: TOTAL.MK
 b. Predictors: (Constant), X2M, TOTAL.PER, TOTAL.SEL, TOTAL.LK, X1M

Source: Data Processed, 2024

The calculated F value from table 10 is 12.401 with a significance level of $0.000 < 0.05$. This shows that accounting students' interest in pursuing a career in taxation is influenced simultaneously by perception and self-efficacy and is weakened by the family environment as a moderating variable.

Discussion of Research Results

Partial Influence of Perception on Accounting Students' Career Interest in Taxation

Based on the TPB, behavioral beliefs are beliefs about the possibility of behavior occurring. Attitude toward behavior refers to the favorable personal perception of the behavior. If students have a good perception about a career in taxation, then the student will behave according to what is expected. The results of the research show that perception (X1) has a significant positive effect on accounting students' career interest in taxation (Y). This is proven by the data proceed by using SPSS, the calculated t value produced by the perception variable is $3,000 > t \text{ table} = 1.97331$ with a significance level of $0.003 < 0.05$. This means H1 is accepted, so that perceptions have a positive effect on accounting students' career interest in taxation is accepted.

The research results are consistent with the results of research conducted by Lioni & Baihaqi, (2016) explaining the positive influence of perceptions on accounting students' interest in pursuing a career in taxation. This proves that the better the student's perception of a career in taxation, the higher their interest in a career in taxation (Lioni & Baihaqi, 2016).

The Influence of Partial Self-Efficacy on Accounting Students' Career Interest in Taxation

The concept of perceived behavior control in the Theory of Planned Behavior is related to the variable in this research, namely self-efficacy which is defined as hope for something that focuses more on career expectations that can influence a person's choices. The research results show that self-efficacy (X2) has a significant positive influence on accounting students' interest in pursuing a career in taxation (Y). This is proven by the data proceed by using SPSS, the calculated t value produced by the perception variable is $4,794 > t \text{ table} = 1.97331$ with a significance level of $0.000 < 0.05$. This means that H2 is accepted, so that self-efficacy has a positive effect on accounting students' career interest in taxation is accepted.

The research results are in accordance with the results of research conducted by Natalia & Wi, (2022) which explains the positive influence of self-efficacy on accounting students' career interest in taxation. According to Elisa et al., (2019) when someone tends to be interested in achieving results according to the goals set, a person must of course have confidence in himself that he is able to carry out the task and overcome barriers to achieve his goals. This proves that the

higher a student's self-efficacy for a career in taxation, the higher their interest in a career in taxation (Natalia & Wi, 2022).

The Influence of the Family Environment Strengthens the Positive Relationship between Perceptions and Students' Career Interest in Taxation

The research results show that the family environment (Z) cannot strengthen the positive relationship between perception (X1) and has a significant positive influence on accounting students' career interest in taxation. Based on the data proceed by using SPSS, the calculated t value for the family environment variable was $0.274 < t_{table} = 1.97331$, with a significance level of $0.785 > 0.05$. This means that H0 is accepted and H3 is rejected, so that the family environment strengthens the positive relationship between perceptions of accounting students' career interest in taxation is rejected.

The results of this research are in line with research by Febryanti & Rochmawati, (2021) which explains that the family environment does not moderate perceptions of career interest. The family environment also does not strengthen only knowing the good views of the profession but does not provide a decision-making role regarding interests. This proves that high family support does not necessarily cause accounting students to be interested in a career in taxation. Likewise, if one of the family members has a career in taxation, this does not necessarily mean that accounting students will do the same. If we look at social conditions, accounting students' career choices are not only influenced by parents but cannot be separated from friends, teachers or lecturers and social status. Considering the Adjusted R Square value in Table 18, the involvement of variable Z in variable Y is only 26.2% while 73.8% is influenced by other variables.

Based on the discussion above, there is consistency in the results of previous research. In this research, results were obtained which stated that the family environment did not moderate the relationship between perception and interest in a career in taxation. Previous research conducted by Febryanti & Rochmawati, (2021) revealed that the family environment does not moderate or is said to weaken the relationship between perceptions of career interest, in this case in the field of a career as aeducators. Research conducted by Pradnyawati & Rustika, (2019) also explains that a child who has a negative perception will perceive parental expectations as pressure on him. This will have a bad influence because the more negative adolescents' perceptions of their parents' expectations, the more indecisiveness in the maturity of children's career choices. This finding is also supported by research Agusmiati & Wahyudin, (2018) which states that the success achieved by a person can be influenced by internal factors and is not influenced by external factors, in this case the family environment.

The Influence of the Family Environment Strengthens the Positive Relationship of Self-Efficacy on Students' Career Interest in Taxation

Based on the TPB, subjective norms are defined as beliefs about the normative expectati ons of other people and the motivation to agree with these expectations (Azjen, 1991). Subjective norms are assumptions that come from the

environment such as family, friends, co-workers, or others regarding whether they agree or disagree with the behavior carried out (Ika et al., 2022). The research results show that the family environment (Z) weakens the positive relationship between self-efficacy (X2) and has a significant positive influence on accounting students' interest in pursuing a career in taxation. Based on the data proceed by using SPSS, the calculated t value for the family environment variable was $-0.929 < t_{table} = 1.97331$, with a significance level of $0.354 > 0.05$. This means that H0 is accepted and H4 is rejected, so that the family environment strengthens the positive relationship of self-efficacy on accounting students' interest in a career in taxation is rejected.

This research states that the results obtained are consistent with research conducted by Febryanti & Rochmawati, (2021) which explains that the family environment does not moderate self-efficacy on career interest. The family environment has been proven not to significantly influence or can be said to weaken perceptions and self-efficacy regarding career interests (Febryanti & Rochmawati, 2021). The situation in the family will affect students' self-efficacy, in this case a bad family environment will make children want a change. So that children will try to improve their ability to change their condition for the better. A child who lacks attention from his family environment will act according to his own wishes without caring about his parents. However, when the attention given by the family is excessive, it will trigger the emergence of negative characters in the child's personality and attitude. Excessive concern will minimize challenges and distractions so that it will reduce the level of self-efficacy in children (Sari & Rusdarti, 2022).

Conclusion

The research proposed to examine the influence of perception and self-efficacy on Students' Career Interest in Taxation, as well as examining the influence of the family environment in moderating perceptions and self-efficacy on students' interest in choosing a career in taxation. The results of the research show that perception has a positive influence on students' interest in choosing career in taxation field. This shows that the better the perception of accounting students in the field of taxation, the higher the interest of accounting students in pursuing a career in the field of taxation. The research results show that self-efficacy has a positive effect on students' interest in a career in taxation. This shows that the greater the student's self-efficacy in the field of taxation, the higher the accounting students' interest in pursuing a career in taxation field.

The family environment does not strengthen the relationship between perceptions and students' interest to choose career in taxation. This shows that the family environment is not the main supporting factor for students' career interests. The family environment weakens the relationship between self-efficacy and students' career interest in taxation. This shows that the family environment does not provide encouragement in making decisions regarding career interests.

Limitation

This research has limitation in terms of sampling because it uses a questionnaire so there is still the possibility of weaknesses encountered such as answers that are less objective and questions that are not understood by the respondents. This causes the results obtained to be less representative of the actual reality. The next limitation in this research is that researchers have not been able to reach all universities in Indonesia that have courses on taxation. The respondents for this research are only limited to Accounting Study Program students so that future researchers are expected to expand the range of respondents by using respondents who do not only come from the accounting study program.

Suggestions

This research only uses two independent variables, namely perception and self-efficacy and family environment as moderation. Future researchers can expand the research by adding other variables related to factors that may influence students' career interest in taxation such as social values, financial rewards, or career exploration. Future research can use other data collection methods and not just focus on questionnaires, such as using direct interview methods with respondents so that the data obtained can be assessed as actual and in accordance with the actual situation.

Implication

It is hoped that this research can enrich the literature related to career interests in the field of taxation in Indonesia so that future researchers can develop other topics regarding factors that can influence students' career interest, especially in taxation. Apart from that, this research is useful for academic implications such as universities so that the theory and knowledge related to taxation taught can be more in line with practice in the real world so that they can find out what job needs are related to tax management. system. In accordance with the research results, the better a student's perception of a career in taxation, the higher their interest in a career in taxation. This is also supported by research by Amelya & Aisyah, (2020) which states that the campus environment plays a role in directing students in determining their career choices in the future, such as the taxation courses obtained will make students majoring in accounting motivated and interested in studying and pursuing a career in taxation because they have basic knowledge of taxation. Lecturers, most of whom also act as practitioners in the environment around students, play a role in providing stimulus or encouragement to students to develop interest in their careers (Puspitaningrum & Yushita, 2019). Thus, this research is expected to provide considerations for students graduating from accounting study programs in making decisions related to their interest in a career in taxation.

The results of this study imply students to have greater self-confidence to decide to have a career in taxation because they have heavy responsibilities and are able to handle problems wisely. Then for the family environment, it is expected to help maintain children's self-concept by exploring potential early on

and giving children the opportunity to participate in activities they like. In addition, parents are expected to play a role in maintaining children's perceptions of parental expectations by creating a pleasant family environment. By organizing lectures for parents on how to build a peaceful family environment, educational institutions can improve children's perceptions of parental expectations. In addition, holding professional majors in accordance with students' career interests is also expected to improve students' views of the tax profession.

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