Original Article

The Influence of Tax Knowledge, Labor Market Considerations, and Perceived Workload on Accounting Students' Interest in a Career in Taxation

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Abstract

The main goal of this research is to investigate how understanding of tax laws, job market prospects, and workload perceptions affect accounting students' desire to pursue a career in taxation. This study will use a quantitative method to establish correlations, with data being gathered through an internet survey. The target group for this research consists of undergraduate accounting students enrolled in universities within the LL Dikti II region, such as Bangka Belitung University, Bengkulu University, Lampung University, and Sriwijaya University, with a total of 242 participants included in the sample. Variable measurement involves using a scale that ranges from 1 to 5, and the research methodology utilises the Structural Equation Modelling (SEM) technique with the Partial Least Square (PLS) approach in the SmartPLS version 4.0 software. The outcomes revealed that the three variables of taxation knowledge, consideration of the job market, and perceived workload significantly impacted interest in a career in taxation. These results suggest that students' choices to enter the field of taxation are influenced by various factors, including their level of tax knowledge, the availability of job opportunities, and their preparedness for the workload, with the job market being the most influential factor in their decision-making.

Keywords: Tax Knowledge, Labor Market Considerations, Perceived Workload, Taxation Career Intention, Accounting Student Career Choices.

1. Introduction

Indonesia's economic development is driven largely by taxes. The Central Bureau of Statistics (2024) notes that the tax sector accounts for around 82.4% of state revenue. Taxes serve as the main fiscal instrument to drive economic growth, and the main source of State revenue. Various rules and regulations of the current tax system in Indonesia already ensure that tax contributions are given fairly and proportionally to each individual citizen and legal entity (Syahputra et al., 2024). Currently, Indonesia still faces many challenges in increasing tax revenue. The government's efforts to increase tax revenue include increasing the value-added tax rate, optimizing e-commerce taxation, and expanding the object of goods and services tax (www.pajakku.com). The digitalization of the tax system also allows the government to be more efficient in tax collection and increase tax transparency (Sinuhaji et al., 2024).

In an effort to optimize tax revenue, human resources are very important in taxation. Based on data from the Director General of Taxes, the number of tax workers spread throughout Indonesia decreased in 2020, totaling 45,910 tax officials. This number drops to 45,652 people in 2021 and will remain at 45,315 people in 2022 (Anjani et al., 2023). The

increase in taxpayers is still not proportional to the increase in the number of tax consultants. As a taxpayer partner, tax consultants play an important role in the process of helping taxpayers make tax payments, as well as preparing and reporting tax returns. According to the research, technology and science-based taxation agency commonly known as DDTC and the Indonesian Tax Consultants Association or IKPI in Indonesia, the number of tax consultants in 2023 was 6,685 people with a population of 273 million. This means that 1 tax consultant is burdened with 40,838 people (Cahyani & Setiawan, 2024).

Based on the above phenomenon, the profession in taxation has broad opportunities for accounting graduates, since the profession is still needed and not so attractive (Koa & Mutia, 2021). With the increasing complexity of the business world and the variety of new economic methods, taxpayers with higher levels of activity will face the burden of fulfilling their tax obligations (Kantohe et al., 2023). The lack of tax consultants who handle large numbers of taxpayers, thus it can be concluded that the market share of tax advisors in Indonesia is still very broad (www.Kemenkeu.go.id, 2022). This is because, since taxation fields such as tax consultants have a better understanding of how to implement tax obligations (Prasetya & Witono, 2024). Therefore, work in the field of taxation makes it easier for taxpayers to fulfill their obligations based on applicable laws and regulations (Nisa & Muntiah, 2024).

Determining career choices can consider various things that make them interested, including a person's interest. The Theory of Planned Behaviour (TPB) examines how people's attitudes influence their behaviour. People's actions are based on their intentions. The intention that will be seen how much someone wants to produce something or take an action (Ajzen, 1985). Personal interest is often viewed as a crucial factor when deciding on a career path.

Tax knowledge and labor market considerations are variables that need further research. Tax knowledge is important because the regulation is dynamic, requiring students to keep abreast of its developments. Meanwhile, labor market considerations in the field of taxation offer promising opportunities, given the high unmet need for tax professionals in Indonesia. Tax knowledge includes an understanding of the types, subjects, calculations, and recording of taxes based on tax laws (Rahmania et al., 2021). Research findings have presented varying outcomes regarding the impact of tax knowledge on individuals' interest in pursuing a career in taxation, where Hahn and King (2021) discover a positive effect, while Novianingdyah (2022) found a negative effect. Likewise with labor market considerations which include job availability and accessibility Kristianto and Suharno (2020), where Yasa et al. (2019) and Elisa et al. (2019) reveal a positive effect, while Suryadi et al. (2021) did not find a significant effect. The main goal of this research is to gather more solid proof in light of the mixed findings of earlier research.

In contrast to prior studies, this research incorporates the concept of perceived workload, which has not been previously explored in the context of interest in pursuing a career in taxation. Perceived workload refers to an individual's perception of the quantity and difficulty of tasks that need to be accomplished within a specific timeframe (Ellyzar & Yunus, 2017), including work volume, responsibility, cognitive demands, and balance between work and personal life. This perception is formed through their academic experience in taxation courses, where the difficulty level and volume of tasks they face can reflect expectations about work demands in the professional world of taxation. When workload is still at a reasonable and balanced level, where one can manage well between the demands of work and personal life, this can be a positive driving factor in career development in taxation.

This study seeks to investigate how students' decisions to choose a career in taxation are affected by their understanding of tax principles, considerations about the job market, and perceptions of work demands. Researchers also hope that this research can help students solve their problems when choosing a career in taxation, and can provide more information about accounting courses to encourage accounting students' interest in tax careers.

2. Literature Review

2.1. Theory of Planned Behavior (TPB)

The theory of planned behavior is a theory proposed by Ajzen (1985). This theory provides a general description for observing attitudes toward human behavior. A person's visible behavior depends on the intention behind the behavior. Ultimately, this intention indicates the extent to which a person wants to act or show certain behaviors. The factors that shape behavior in this theory are attitudes toward behavior, subjective norms, and perceived behavioral control. The theory reveals there are three types of descriptions of its components, namely: (1) behavioral beliefs called attitudes, (2) normative beliefs related to expectations, (3) perceived control over behaviour, specifically control over certain actions, plays a significant role in influencing behaviour. This perception of control is central to determining how one behaves: previous experience with individual behavior, then observed and compared with existing events (Kamela, 2020).

The Theory of Planned Behaviour was employed to analyse and forecast the aspirations of accounting students towards pursuing a career in taxation. There are three main factors that are interrelated: First, taxation knowledge can be related to behavioral attitudes, where a good understanding of taxation can foster a positive attitude towards a career in taxation. Second, labor market considerations relate to subjective norms, reflecting how a person considers job opportunities and public perceptions of the taxation profession. Third, perceived workload related to perceived behavioral control, describes students' assessment of their ability to deal with various job demands in the field of taxation. These three elements collectively create a thorough structure for comprehending the decision-making process of accounting students when it comes to choosing a career path in taxation.

2.2. Taxation Knowledge

According to Naradiasari and Wahyudi (2022), tax knowledge is defined as the desire to learn tax regulations and procedures through formal and non-formal education. Tax payment procedures include taxpayer registration, tax calculation, tax payment, tax reporting, tax audits, and rights and obligations. Meanwhile, according to Rahmania et al. (2021), knowledge of taxes includes all tax-related aspects and tax records based on tax laws. This knowledge includes a basic understanding of the definition of tax, tax regulations, the tax system, how to calculate tax obligations that must be paid, as well as the payment and reporting period for filling out tax returns.

2.3. Labor Market Considerations

According to Kristianto and Suharno (2020), labor market factors are a person's view in deciding on a job. These considerations include the availability of job opportunities, promising job prospects, and understanding of topics related to the world of business and accounting. At the same time, there are labor market factors that people must consider when deciding on a career. Each section has its own views and advantages. Factors to consider when looking at the job market include the number of available jobs, the stability of these

jobs, the potential for career advancement, and ways to enhance work productivity. Long-term employment potential is strongly related to labor market issues (Hudiyani et al., 2020).

2.4. Perceived Workload

According to Andreana (2024) perception is how a person sees or assesses something. Workload is a collection of obligations that require thinking and skills to complete within a specified time (Asnora, 2020). Mahawati et al. (2021) states that workload is a collection of obligations that must be completed systematically within a certain period, time by individuals or leaders in an organization to obtain information about the efficiency and effectiveness of a work unit. The aspects of perceived workload include, task complexity, work volume, responsibility, cognitive demands, emotional stress, and work-life balance.

2.5. Hypothesis

2.5.1. The Influence of Tax Knowledge on Career Interest in Taxation

One of the factors described in the Theory of Planned Behavior (TPB) is behavioral attitude. This behavioral attitude is in the form of a person's positive or negative belief to carry out an action. This behavioral attitude can be related to taxation knowledge, especially in the aspect of taxpayer behavioral attitudes. This attitude is formed through a positive or negative evaluation process of understanding the consequences of tax compliance, including sanctions and fines, methods for calculating taxes, and knowledge of the allocation of tax funds that can affect the willingness to pay taxes. This will definitely increase students' understanding of the actions that need to be taken when working in the field of taxation. Students can gain an understanding of taxation through courses given during college (Prasasti, 2024). Research by Naradiasari and Wahyudi (2022) and Yani and Hamid (2021) shows that understanding taxation has a beneficial effect on the interest in pursuing a career in taxation. A deeper comprehension of tax concepts by accounting students is linked to a stronger desire to work in the tax field. The hypothesis put forward is as follows:
H1: Tax knowledge has a positive influence on interest in a career in taxation.

2.5.2. The Influence of Labor Market Considerations on Career Interest in Taxation

The theory of planned behavior includes a concept called subjective norm, which refers to how much individuals feel pressured by society to either participate in or avoid certain actions. Perceptions and social influences from the environment could play a role in a person's decision to pursue a career in taxation, as subjective norms may be linked to labour market factors. This is reflected in various labor market considerations such as large job opportunities, job security guarantees, clear career paths, and the company's high need for taxation experts, which are then strengthened by the views and encouragement of the social environment. In line with research by Elisa and Agusti (2019), Yasa et al. (2019), and Nelafan and Sulistiyanti (2022), it was found that labor market considerations have a positive impact on taxation career choices. The hypothesis is proposed as follows:
H2: Labor market considerations have a positive influence on interest in a career in taxation

2.5.3. The Influence of Perceived Workload on Career Interest in Taxation

One element of the Theory of Planned Behaviour is known as perceived behavioural control. This refers to an individual's perception of the obstacles or assistance present when performing a particular action. Perceived behavioral control can be related to workload, through several dimensions, namely perceptions of one's ability to carry out tasks,

confidence to overcome work challenges and responsibilities, cognitive demands, and work-life balance. Perceived behavioral control can also affect students' beliefs in estimating workload management in taxation, where the perception of self-ability will determine students' readiness to face work pressure in taxation. Strong behavioral control is expected to help students overcome work stress, and make it possible to increase high self-confidence in productivity in the field of taxation. The proposed hypotheses include the following:

H3: Perceived workload has a positive influence on career interest in taxation.

According to the three propositions mentioned, the structure outlined in this research can be summarised as follows:
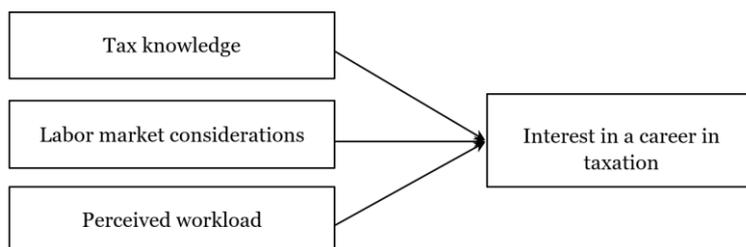

Figure 1. Research Framework

3. Methods

3.1. Research Type and Variable Measurement

This research uses a quantitative approach with a correlation method. This analysis explores how much variation in one or more variables is related to other variables. In the process, researchers will measure variables and then assess the statistical relationship between these variables, without involving experiments or manipulation (Creswell, 2015). Primary data is the choice as the type of data applied. In this research, the factors being examined are understanding of tax laws, job prospects, and work pressure. The outcome being studied is the level of interest in pursuing a career in tax-related fields.

3.2. Population and sample

The study focuses on undergraduate accounting students who are currently enrolled in universities in the Sumatra region. The sample selection process involves using specific criteria set by the researcher. It is essential for the samples chosen to meet certain standards defined by the researcher in terms of their number and characteristics.

1) Presently enrolled undergraduate accounting students at Bangka Belitung University, University of Bengkulu, Lampung University, and University of Sriwijaya.
2) Undergraduate Accounting students study at least the fifth semester until the final semester.

Due to the uncertain population size, the study decided on the sample size by applying the formula developed by Lemeshow in 1997.

$$n = z^2 \ p \ (1 - p) \ /d^2$$

Description:
n = Number of samples
z = Standard value = 1.96
p = Maximum estimate = 50% = 0.5
d = alpha (0.10) or sampling error = 10%

The study originally needed a minimum of 96 participants but was increased to 100. Eventually, data was gathered from a total of 242 respondents. The reason for using the formula from Lemeshow (1997) was due to the large and fluctuating target population.

3.3. Operational Definition and Variable Measurement

The operational definitions and measurements for each variable are shown in the table below:

Table 1. Operational Definition and Measurement of variables

Variables	Definition	Indicator
Career Interest in Taxation	When a person sees, compares, and assesses what they need, they find interest or satisfaction with their work, this is known as career interest (Hendrawati, 2022).	1. Provide opportunities 2. Provides a variety of valuable experiences 3. Earn a high income 4. Receive adequate facilities 5. Profession that is needed by society.
Tax Knowledge	Knowledge of taxes includes an understanding of what taxes are, starting from the type, subject, calculation, and recording of taxes based on tax laws (Rahmania et al., 2021).	1. Understand general regulations and tax procedures. 2. Understand tax regulations 3. Understand the taxation system. 4. Knowledge of the calculation of taxes to be paid and payment deadlines.
Labor Market Considerations	Open job opportunities, job security, career freedom, and opportunities to develop job quality are known as labor market considerations. (Hudiyani et al., 2020).	1. Job security is more guaranteed 2. Employment opportunities are easily available 3. Flexible career choices 4. Variety of work
Perceived Workload	This perceived workload is a person's view of the number, complexity, and intensity of tasks that need to be completed within a predetermined period of time.	1. Task Complexity 2. Volume of Work 3. Responsibility 4. Cognitive Demands 5. Emotional Pressure 6. Work-Life Balance

3.4. Data collection

The information was gathered by sending out surveys online using Google Forms. Each aspect was gauged on a Likert scale from 1 to 5, with 1 indicating strong disagreement and 5 indicating complete agreement. This study examines the independent variables, which include tax knowledge, labor market considerations, and perceived workload. These three factors are anticipated to boost the dependent variable, specifically the level of interest among undergraduate accounting students in pursuing a career in taxation.

3.5. Data Analysis Method

The research was conducted through data testing stages using Microsoft Excel 2010 and SmartPLS 4.0 to test the hypothesis with the PLS-SEM method. Testing was first carried out on 30 participants in order to ascertain the questionnaire's reliability and validity. The validity is evaluated based on the loading factor (LF) value, which must be at least 0.7, while reliability is tested using Cronbach's Alpha with a minimum limit of 0.70. After the questionnaire was declared valid and reliable, it was distributed to research respondents. The collected data were then analyzed using SmartPLS through the following outer model, inner model, and hypothesis testing stages:

3.5.1. Outer Model

External measurement, or outer measurement, seeks to establish the connection between the indicator and the underlying variable. The assessment stage of the outer model involves examining the credibility and dependability (Ghozali, 2018). In SEM analysis, the validity test is carried out by measuring construction validity, which includes convergent validity (loading factor) and discriminant validity (cross-loading). In the meantime, data accuracy is evaluated by conducting reliability tests utilising the Cronbach alpha and composite reliability techniques.

Table 2. Outer Model

Model Test	Definition	Criteria
Outer Model	Convergent Validation	Outer Loadings refer to the suggested external filler factor being more than 0.7, while Average Variance Extracted (AVE) should exceed 0.5.
	Validation Discrimination	Fornell-Larcker the Average Variance Extracted (AVE) root value > of the correlation construct between that construct and other constructs.
	Internal Consistency Reliability	The Cronbach Alpha test requires a minimum value of 0.7 to be considered acceptable, but a value as low as 0.6 can still be deemed acceptable. Composite Reliability is anticipated to have a minimum value of 0.7. A level of 0.8 would indicate a high level of reliability.

Source: Hair et al. (2021)

3.5.2. Inner Model

Ghozali and Latan (2015) explains the concept of the inner model, also known as the structural model, as a depiction of the connection and intensity of the relationship between latent variables or constructs derived from the underlying theory. In the PLS methodology, the structural model is instrumental in forecasting the causal relationship between latent variables. This relationship is analyzed through the bootstrapping process and testing the detailed T-Statistic (Abdillah & Hartono, 2015).

Table 3. Inner model

Model Test	Definition	Criteria
Coefficient of Determination – R2	An investigation is conducted to assess how much variation in the dependent variable can be accounted for by the influence of the independent variables and the interplay between endogenous and exogenous factors.	If the R^2 value ≥ 0.67 = strong If the R^2 value ≤ 0.33 means moderate, If the R^2 value ≤ 0.19 means weak.
Path Coefficient	Measures the magnitude and direction of the independent variable's influence on the dependent variable are assessed. this value is obtained through the bootstrapping process in hypothesis testing.	Ranges from -1 to +1

Source: Hair et al. (2021)

3.5.3. Hypothesis Test

Testing a hypothesis involves evaluating the importance of the connection between variables by analysing path coefficients. In this research, hypothesis testing was conducted utilising SmartPLS software, with an emphasis on the substantial value (t-statistic) produced

from the bootstrapping procedure. The evaluation is done by considering the significance of the t-statistic value and the p-value achieved, with the t-statistic value being deemed significant if it is ≥ 1.96 or has a p-value ≤ 0.05. This process of hypothesis testing is performed to establish whether the hypothesis is upheld or refuted.

4. Results and Discussion

4.1. Research Results

4.1.1. Respondent Characteristics

This study successfully collected 242 participants through primary data collection using a questionnaire instrument. All participants who participated in the study have fulfilled the requirements. A thorough breakdown of the respondents' traits is available in table 4.

Table 4. Characteristics of Respondent Data

Characteristics	Description	N	Frequency (%)
University of Origin	University of Bangka Belitung	36	14.9
	University of Bengkulu	131	54.1
	University of Lampung	47	19.4
	University of Sriwijaya	28	11.6
		242	**100**
Semester	5	105	43.4
	6	27	11.2
	7	99	40.9
	8	11	4.5
		242	**100**

Source: Primary Data, 2025

Table 4 shows the distribution of participants consisting of undergraduate Accounting study program students from various batches in several state universities in the LLDIKTI II Sumatra region. Bengkulu University contributed the most participants compared to other universities. Meanwhile, when viewed based on the year of entry, students who are in the fifth semester dominate the number of respondents in this study. This research was analyzed using SmartPLS, as for the results of testing the outer model and inner model as follows:

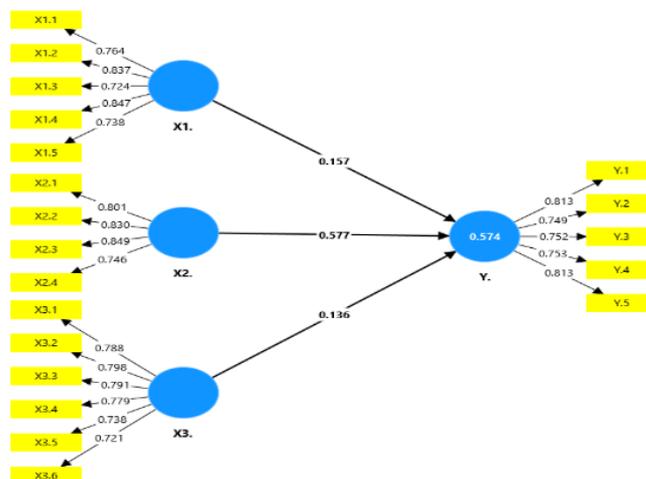## 4.1.2. Evaluation of the Measurement Model (Outer Model)

Figure 2. Outer Model Testing Results in SmartPLS

Evaluation of the measurement model (Outer Model) includes two important aspects, namely validity test and reliability test:

A. Convergent Validation Test

The test for convergent validity involves examining the loading factor value and Average Variance Extracted (AVE). This is demonstrated by:

Table 5. Outer Loading Factor and AVE values

Variables	Loading Factor Value	Average variance extracted (AVE)
Tax Knowledge	0.724-0.847	0.614
Labor Market Considerations	0.746-0.849	0.652
Perceived Workload	0.721-0.798	0.592
Career Interest in Taxation	0.749-0.813	0.603

Source: SmartPLS data, 2025

Based on the outer model values, including taxation knowledge, labor market considerations, and perceived workload, all variables meet the validity criteria with correlations above 0.7. In addition, AVE values exceeding 0.5 confirm the convergent validity of the constructs.

B. Discriminant Validation

The test for discriminant validity involves assessing cross-loadings and examining Fornell-Larcker values in the following manner:

a. Cross Loading

Cross Loading is an analysis that produces a loading value for the intended construct, as well as a loading value for other constructs that may be greater.

Table 7. Cross Loading

	X1.	X2.	X3.	Y.
X1.1	**0.764**	0.315	0.341	0.338
X1.2	**0.837**	0.361	0.383	0.401
X1.3	**0.724**	0.245	0.238	0.266
X1.4	**0.847**	0.369	0.346	0.392
X1.5	**0.738**	0.384	0.332	0.398
X2.1	0.291	**0.801**	0.481	0.597
X2.2	0.353	**0.830**	0.551	0.591
X2.3	0.378	**0.849**	0.488	0.627
X2.4	0.385	**0.746**	0.541	0.547
X3.1	0.351	0.543	**0.788**	0.476
X3.2	0.365	0.502	**0.798**	0.440
X3.3	0.340	0.504	**0.791**	0.473
X3.4	0.336	0.503	**0.779**	0.475
X3.5	0.272	0.414	**0.738**	0.374
X3.6	0.285	0.458	**0.721**	0.376
Y.1	0.399	0.602	0.492	**0.813**
Y.2	0.343	0.488	0.344	**0.749**
Y.3	0.342	0.551	0.423	**0.752**
Y.4	0.304	0.565	0.429	**0.753**
Y.5	0.414	0.624	0.506	**0.813**

Source: SmartPLS data, 2025

The discriminant validity analysis results demonstrate the strong validity of all constructs. Each indicator primarily loads on its own specific construct, rather than on any other constructs. This proves that each construct (X1, X2, X3, and Y) measures different

things and there is no overlap in measurement. In other words, the research measurement tool succeeded in distinguishing the constructs well.

b. Fornell-Larcker

The Fornell-Larcker Average Variance Extracted (AVE) needs to have a higher root value compared to the correlation with other constructs in order to be effective.

Table 8. Fornell-Larcker

	X1.	X2.	X3.	Y.
X1.	**0.783**			
X2.	0.435	**0.807**		
X3.	0.425	0.637	**0769**	
Y.	0.466	0.732	0.570	**0.777**

Source: SmartPLS data processing, 2025

The information presented in the Fornell-Larcker table indicates that all constructs satisfy the requirements for discriminant validity. Each construct's root AVE value is greater than its correlation with other constructs, demonstrating that X1, X2, X3, and Y are distinct and unrelated concepts, thereby meeting the discriminant validity standards set forth by Fornell-Larcker.

C. Internal Consistency Reliability

The assessment of internal consistency reliability involves evaluating the Cronbach alpha and composite reliability values, alongside providing a detailed justification for these results.

Table 9. Cronbach Alpha & Composite Reliability

	Cronbach's alpha	Composite reliability (rho_a)
X1.	0.843	0.852
X2.	0.821	0.824
X3.	0.862	0.867
Y.	0.836	0.841

Source: SmartPLS data processing, 2025

According to the information provided in the table, both Cronbach's alpha and the Composite Reliability value have exceeded the required threshold of 0.70. This illustrates that the data obtained is valid and reliable.

4.1.3. Structural Model Evaluation (Inner Model)
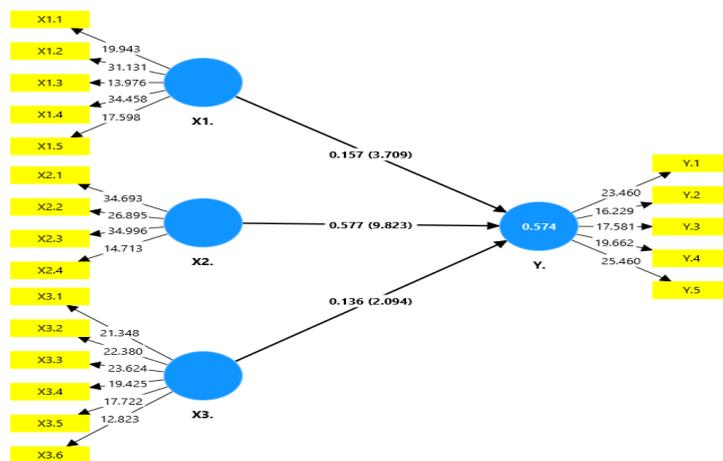

Figure 3. Inner Model Evaluation

Assessing the structural model (Inner Model) includes determining R2 and the path coefficient using bootstrapping, which will be examined in hypothesis testing.

1) Coefficient of Determination-R2

The coefficient of determination test is utilised in assessing the extent to which the independent variable is able to account for variations in the dependent variable within the structural model.

Table 10. Coefficient Of Determination-R2

	R-square	R-square adjusted
Y.	0.574	0.568

Source: SmartPLS data, 2025

The analysis findings demonstrate that over half of the variation in the dependent variable (Y) can be accounted for by the independent variables in the model, leaving the other 42.6% to be influenced by external factors not captured in the model. The Coefficient of Determination table indicates that the model has a moderate influence on the dependent variable. The almost equal values of R-square and adjusted R-square indicate that the model is stable and not overly influenced by additional irrelevant variables. This indicates that the model has a good level of generalization and does not experience distortion due to the addition of predictor variables.

2) Hypothesis Test

The aim of hypothesis testing is to evaluate the importance of the connections between hidden variables within the inner structure.

Table 13. Hypothesis Test

	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics (|O/STDEV|)	P values
X1. -> Y.	0.157	0.158	0.042	3.709	0.000
X2. -> Y.	0.577	0.575	0.059	9.823	0.000
X3. -> Y.	0.136	0.138	0.065	2.094	0.036

Source: SmartPLS data, 2025

The findings indicate that each of the independent variables has a favourable and noteworthy impact on the inclination towards a career in taxation, as indicated by a t-statistic > 1.96 and a p-value of < 0.05. The narrow standard deviation suggests stable data, while the optimistic path coefficient suggests that elevating each variable will amplify interest in a career. In particular, enhanced labour market prospects, a deeper understanding of taxation, and improved capacity to handle work pressure all contribute to a heightened interest in pursuing a career in taxation. As a result, hypotheses H1, H2, and H3 have been validated.

4.2. Discussion

4.2.1. The Influence of Tax Knowledge on Career Interest in Taxation

According to the study findings, having a good understanding of tax laws and regulations can boost one's interest in pursuing a career in taxation. In the context of Theory of Planned Behavior, this result reflects the attitude toward behavior component, where the knowledge a person has forms positive beliefs and evaluations of the tax profession.

Individuals who have a deep understanding of taxation concepts, regulations, and practices tend to develop a more optimistic attitude toward a career in this field. This happens because they can understand well the complexity and challenges of the work to be faced, and have confidence in their ability to contribute effectively. Tax knowledge also plays a role in shaping a person's perceived behavioral control, a sufficient level of knowledge can increase confidence in facing taxation tasks. When someone feels they have sufficient control and competence, they are more likely to be interested in a career in taxation. In line with Naradiasari and Wahyudi (2022) and Meilani (2020), which reveal that tax knowledge has a positive effect on career interest in taxation.

4.2.2. The Influence of Labor Market Considerations on Interest in a Career in Taxation

The results of the examination indicate that career interest in taxation is mostly influenced by job market factors in a positive manner. According to the Theory of Planned Behavior, this discovery correlates with subjective norms, where views on job market opportunities serve as significant influencers in career choices. Promising job market prospects create positive expectations from the social environment, including family, friends, and the professional community, which then influence individual decisions in career selection. The dominance of this job market factor can be explained through several aspects: first, the need for tax professionals continues to increase along with the complexity of tax regulations and compliance; second, the stability and sustainability of a career in taxation is relatively guaranteed; third, extensive career development opportunities, both in the public and private sectors. The results of this study are in line with Elisa and Agusti (2019), Yasa et al. (2019), and Nelafan and Sulistiyanti (2022) who revealed that labor market considerations have a positive impact on tax career selection.

4.2.3. The Influence of Perceived Workload on Career Interest in Taxation

The level of perceived workload has been demonstrated to have a favourable and noteworthy effect on interest in pursuing a career in taxation. Within the Theory of Planned Behavior framework, this result reflects the perceived behavioral control component, where individuals' assessment of their ability to cope with workload affects their career interest. Interestingly, although the taxation profession is known to have a considerable workload, it is actually seen as a positive challenge that can improve competence and professionalism. This positive perception of workload can be explained through several perspectives: first, individuals interested in taxation tend to have good mental readiness and adaptability to job challenges; second, high workload often correlates with comparable compensation and rewards; third, task complexity is seen as an opportunity for self and career development.

5. Conclusions

The results showed that students' interest in pursuing a career in taxation is strongly affected in a positive way by their understanding of taxes, the job market situation, and the perceived amount of work involved. This suggests that students weigh various factors when deciding on a career in taxation, including their knowledge of the subject, the opportunities available in the job market, and their willingness to take on a heavy workload, with job prospects being the most significant factor. The aim of this study is to help students gain a better insight into what factors influence their interest in a career in taxation. The research is also expected to encourage students to improve their taxation knowledge further, actively seek information about career opportunities in taxation, and prepare themselves to face the

challenges and workloads that exist so that more students are interested in developing a career in this field.

This research focuses on a small number of universities in Sumatra, meaning that the findings may not be applicable to a wider population. Furthermore, the study has only looked at a limited number of factors. It is suggested that future studies should broaden their sample to include other universities and consider additional variables like family background, economic incentives, and the influence of mentors. This would offer a more thorough understanding of the factors influencing interest in a career in taxation.

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