

## THE INFLUENCE OF MOTIVATION AND PROFESSIONAL PERCEPTION OF CAREER IN TAXATION OF FEB STUDENTS OF PGRI ADI BUANA UNIVERSITY OF SURABAYA FOR CAREER IN TAXATION

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### **Abstract:**

*This study refers to Ayuningtyas research (2012) differences in respondents and the location of the election of ideas in the field of taxation as well as enthusiastic students in the field of taxation underlying it then As a researcher, I want to research about the career of the profession in the field of taxation at FEB univ students. PGRI Adibuana Surabaya, that's because enthusiastic students who wish to be: tax employees in the Directorate General of Taxation, become a Tax Adviser at the Tax Consulting Office, become a tax auditor in the Company, independent as a tax consulting office (Ayunintyas, 2012). Researchers want to examine his perception in his career and his motivation in FEB univ students. PGRI Adi Buana Surabaya As for the result: Received (H1) motivation (X1) shows that the interaction of Motivation with a Career in Taxation shows the amount = 102,975 levels of significance  $p = 0.296 > 0.05$  ( Sugiyono, 2015) H2: There is an influence of the perception of career quality of accounting students for a career in taxation in the show (X2) has a positive effect on the job in the field of Taxation (y), the test results that the interaction  $\beta$  showed Positive by 2,446 with a level of significance or  $p = 2,446 > 0.05$  ( Sugiyono, 2015) H3 was received, stating that Motivation (X1), Career Perception (X2) had a positive effect on a career in taxation (y) hypothetical test results that showed a positive number of 82,668 with a level of significance or  $p = 0.045 < 0.05$ . ( Sugiyono, 2015)*

### **Keywords:**

*Career Professional Motivation, Perception in Career, Interest, Career in Taxation*

### **1. Introduction**

The difference of this article with its predecessor is in the field of tax professionals which underlies The tax profession at this time is very interested in students with the enthusiastic show of FEB Unipa students in the field of taxation with the point that many FEB Unipa students who want to be independent have a tax consultant office this is the point of tax professionals who want to be involved in it has formed the perception of the career of FEB Unipa students newness is what underlies this research and their similar novelty when the internship process is held they choose at the DJP Tax office there are those in the tax consultant. And the difference research in addition to respondents who are in Unipa is researchers want to know what underlies students choose a career in the field of taxation so that it can determine the direction in teaching in the field of taxation, besides this study using 160 Students who follow taxation courses.

Many ideals There are students who want to work as civil servants; there are who want to be entrepreneurs all it takes someone who wants to have their own office. As a researcher I would like to examine if students research and want a career in taxation, considering a career in tax according to the general view of high salaries on the grounds of economic considerations considering the business opportunities in taxation is very broad and promising, among others: being a tax employee in the Directorate General of Taxation, becoming a Tax Planner at the Public Accounting Firm (KAP), becoming a Tax Adviser at the Tax Consulting Office, become a tax auditor in the Company, become an employee while in the field of accounting who mastered taxation can establish an independent tax consulting office, establish a tax consulting office (Ayunintyas,

2012). Experts in the field of taxation are very needed in this Pandemic Era in various aspects of the State requires taxes to build a state entity that is represented by the Director-General of Taxation of the Republic of Indonesia in tax collection. The company needs experts in the field of accounting and taxation then the company will improve both in terms of the current will be increasingly improving and looking for a workforce that in addition to being able to understand accounting but can also understand tax calculations. Both the science of accounting and taxation is currently in need by recruiting from majors both accounting and management because in the Corporate Entity in need of realizing taxation entities in every accounting well the company that requires tax accounting personnel is usually a Private Company Audit Services, SOEs, Departments or Government Agencies, Tax Office, in the needs of labour for students. (Binus, 2013) Suggesting that in the demands of such a dynamic world of work makes it essential to choose courses that can meet the needs of a workforce that has multiple abilities. Denny (2014) a study program that supports a career in taxation is accounting majors, wherein this course in addition to accounting science students are also introduced to how the world of taxation is shown by the existence of taxation courses, tax accounting, to tax planning in the list of courses offered so that from here students can build their perception and motivation about the profession of a career in the field of taxation. The perception of students towards the interest of career taxation will positively significantly affect the occupation itself.

How a person is very interested in a career in taxation because it is enjoyable from social and financial Duncan (1981) suggested that a person who has a job in taxation is significantly influenced by a high salary, especially being a tax officer while for a career in the company influenced by tax secrecy is what encourages students to have a career in taxation, taxes of each taxpayer. Quality motivation, in material improvement, is what motivates a person to pursue a career in the field of taxation work Duriyanto (2001) in this case suggesting that a career in taxation is exciting in addition to the salary is influenced by high status and power.

## **2. Previous Research**

Ayuningtyas, Novika., & Febrianan Nafasati Prihatini. 2012. Conducting Research on Factors That Affect The Interest of Accounting Students to Attend Accounting Profession Education (PPAk). Jurnal Juraksi by sending to 40 respondents hypothesis (1) shows that the interaction between Accounting Interest in the field of taxation Is Positive and significant with a significance of  $p < 0.05$  In other cases Binus. 2015. Who researched about 7 Career Opportunities and Jobs in the Field of Taxation. Showed that Interaction Provides Motivation to students career opportunities by using 60 Respondents who used to test that between motivation and interest of students have a positive effect with a level of significance  $p < 0.05$

## **3. Theoretical Frameworks And Hypotheses**

### **Career Interest in Taxation**

According to Mahmud (2008), interest is a desire of the individual passion and also influenced by the group so that it becomes a consideration that exists in a society in this case students like according to Misnan (2011), suggesting that interest in the field of taxation that motivates is from salaries and social prestige that is high in society and can be influenced by the community.

Cognitive processes and life experiences of a person that encourages someone to make observations, and felt in an entity of life both from a person who is considered to be a continuous transformation of information. The life experience of a tax officer can also be a missal motivation by becoming an Economic tax officer who is getting increased so that it can be a reference to someone whether it is a student or society in general. In this case, the interest of a person in the key to maintaining his part in a noble situation, in this case, According to Duncan (1981) suggested perceptions that develop in society form to make an experience of his life as a noble ideal in his life. Novius (2008) stated similarly that human needs in everyday life are different so that as human beings need a handle on life and high social status. In this case, based on the theory, Maslow raised about fighting for fate is a necessity of life anyway. Which has three main things that are like a pyramid. Physiological, (Safety), (Social), all of which are pride or so-called (Self-Actualization).

Motivation. Career perception based on experts such as PJA Andriani (1990) in Siti Resmi (2002) announced how quality in a career in the field of taxation motivates and also forms career perceptions.

### **Career Motivation in Taxation**

Mahmud (2008) stated that the efforts to determine the fate and career in the field of taxation is a fate that needs to be fought as one element of achieving a work achievement, motivation, and life satisfaction. Rewards can be defined as something employees receive in return for their work. Economic stimulation is seen from how much encouragement increases monetary rewards either in the form of direct awards such as actual salary payments, or basic wages, overtime or salaries from overtime, payments for holidays, distribution of profits and various forms of bonuses based on other performance. While indirect awards include holiday payment insurance, sick expense allowance, pension plan, adequate facilities, such as cars and official houses, and various other benefits.

### **Social Motivation in Career in Taxation**

Social motivation is defined as social encouragement in the field of taxation, forming a very high social status to be recognized in its existence (Mahmud, 2008). Indicators of social motivation as follows according to Maslow in Novius (2008): Human beings as social beings need high salaries, social status and appreciation in the eyes of society.

### **Hypothesis Development**

Perception of Accounting Student For whether wanting a Career in Taxation and Interest Of Accounting Students based on one's life experience is very decisive perception also motivate students to a career in the field of taxation.

#### **3.1. Classic Assumption Test**

The analysis regression model used to create interactions between one bound variable and several free variables as for the conditions that must be fulfilled is;

#### **3.2 Linearity Test**

Test this assumption in this study for the specifications of this research model linearity test using diagnose scatter plot residual explained that randomly distributed residuals collected around a straight line in this case this assumption indicates the specifications of the model used are correct.

#### **3.3. Multicollinierity Test**

Multicollinearity means that the free variables in this equation do not co-orly/ collate low.  $Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2$ :  $X_1$ ,  $X_2$ , is a free variable and  $y$  is a variable depending on this multicollinearity requires  $X_1, x_2$ , can be seen in the table rank spearman rank here appears  $X_1$ ,  $X_2$ ,  $X_2$  low-colluding ( independent variable), so it is said that no multicollinearity thus the model is eligible.

**Table 4.12 Results of Multicollinierity Testing**

	<b>X1</b>	<b>X2</b>
<b>X1</b>	1	0,039
<b>X2</b>	0,031	1
<b>X3</b>	0,228	0,220

<b>X4</b>	0,250	0,138
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**Source : attachment**  
**Significance: 0,198**

While the result of VIF j calculation is that there is not one independent variable that has a VIF value of more than ten numbers, i.e. 1,052 (x1), 1,082 (x2), there can be in this case no multicolliation between independent variables in the regression model.

### **3.4 Heteroscetality Test**

This test is to test the regression model, whether there is a variance of residual inequality from one to another if different is called heteroscedasticity if the same is called homoscedasticity. In this study, the diagnosis of plot diagrams was used. In the plot scatter graphic view or scatter chart when the dots are scattered randomly, and the spread is above below the number 0 on the y-axis.

## **4. Hypothesis**

H1: Motivation positive effect on a career in taxation

The motivation for accounting students to have a career in taxation. Whether motivating the quality of accounting students to study tax and employment in the field of taxation considering the motivation of students who are so high on jobs in the field of taxation Irwansyah (2014), stated that quality motivation has a significant influence on the interest of students to follow PPAK. Research conducted by Luluk (2007), shows that there is a positive influence of quality motivation on the part of accounting students to follow PPAK.

The motivation of quality in tax science can increase his knowledge in tax science such as Income Tax 21 to 25, 28 a, 29 and about PPh policies and regulations, As well as related to business, financial science also plays an active role in taxation Examples that indirectly that economic factors as motivation and students can improve the quality of themselves in the science of taxation to want a career in tax from these thoughts and theories research -the following analysis that mentions the motivation Mardiasmo (1992) suggested that many motivated jobs in the field of taxation are quite challenging and very promising in terms of finance and social status in society.

H2: There is an influence of the perception of career quality accounting students to careers in the field of taxation; there is a very determined interest in students with a perception of employment and high social status. Perception of Career Accounting Economics Students To Career In Taxation is very interested in the show of desire to earn more. Each individual then has a job or even has not thought to have a desire to make more and can establish himself to have a career in taxation because the position and position on the formation of a student career From it about the career position in the field of taxation is very high interest. This is also how students can be motivated to have a job and show their existence in the field of taxation. Research- Research conducted by previously, namely Hidayat (2009), deny (2011), Luluk (2007), and Sukardji (2015) With the perception of a promising career in the field of taxation with variable career perception, the motivation of quality to influence the interest of ppak profession shows the same results that career motivation affects the part of accounting students to follow PPAK.

H3: There is an influence of Career Persepsi from the motivation of accounting students to career in taxation

To achieve a career in the field of taxation is very necessary related financial that can be able to work in the tax entity in the same case is very decisive with the existence of more financial while to achieve it is necessary for the form of career perception along with a promising career motivation in the sense of stimulus to students. For example, in the way of awards in the field of tax work career motivation in the area of taxation work in the form of recognition (Durianto 2001). Similarly, Career Perception can improve or improve the standard of living for people who want a career in taxation following presidential regulations that show the increase in remuneration rates for tax employees and this will also affect the interest in a career

in taxation. The results of research conducted by Nurhayani (2012) showed that there is a positive influence between economic motivation to the welfare of accounting students to attend accounting profession education (PPAk) Brawijaya Malang University. Then next is the results of research from Ayuningtyas (2012) showed that the hypothesis testing on the influence of variable perception shows positive in influencing the interest of accounting students to follow ppak Brawijaya University Malang. Thus economic motivation may also have a positive effect on the part for a career in taxation, and if the explanation related to financial needs is also very high or the demand is very high, for example, if you want to get out of economic problems/conditions, and if you want to earn a lot of money or have a desire to help social activities, so that from that logic bend tax regulations, ( Sugiyono 2015).

#### 4.1. Hypothetical Test Results

**Table 4.22 Regression Test Results**

Variable	Coefficient	T	Significant	Description	Hypothesis
Constanta	71,887	0,645	0,506	Significant	
X1	102,975	2,446	0,296	Significant	Received
X2	2,557	2,911	0,034	Significant	Received
X1 X2	82,668	1,800	0,045	Significant	Received

findings in this study with the following similarities:

$$Y = 71,887 + 102,975 X1 + 2,446 X2 + 82,668 X1 X2$$

- a. The first research hypothesis (H1)

H1: Motivation (X1) positively affects career in taxation

Received (H1) which states that the motivation (X1) shows that the interaction of Motivation with Career in Taxation shows a = 102,975 with a significant level with  $p = 0.296 > 0.05$  ( Sugiyono, 2015)

- b. Second research hypothesis (H2)

H2 is received, which states H2: There is an influence of the perception of career quality of accounting students to a career in taxation that Career Perception (X2) has a positive effect on a career in tax in influencing the performance of leaders (y) because from the results of hypothesis testing shows that  $\beta_{\text{interaksi}}$  Career perception with a career in taxation shows Positive by 92,885 with a level of significance or  $p = 2,446 > 0.05$  ( Sugiyono , 2015)

- c. Third research hypothesis (H3)

There is an influence of Career Persepsi from the motivation of accounting students to career in the field

H3 received, which states that Motivation (X1), Career perception (X2) has a positive effect on a career in the field of taxation (y) because the results of the hypothesis test showed that the interaction of Career Motivation and Perception in the field of Taxation stimulation showed a positive number of 82,668 with a level of significance or  $p = 0.045 < 0.05$ . ( Sugiyono, 2015)

## 5. Results And Discussions

Based on the table below, the results of descriptive statistics of research variables show the hypothesis of the first research (H1) H1: Motivation (X1) positively affects the career in the field of taxation Received (H1) which states that the motivation (X1) shows that the interaction between Motivation and Career in the field of Taxation shows the amount = 0.975 with a significance level of  $p = 0.197 > 0.05$  Indicates in general that the average is real and theoretical. This indicates that all respondents' research variables on average are to agree with existing statements.

Second research hypothesis (H2)

H2 received, which states H2: There is an influence from the perception of career quality of accounting students to careers in the field of taxation that career perception (X2) has a positive effect on a career in the field of taxation in influencing the performance of leaders (y) because from the results of hypothesis testing



shows that  $\beta$ interaksi Career perception with a career in the field of taxation showed Positive of 92,885 with a level of significance or  $p = 0.098 > 0.05$  Indicates respondents on average have a perception to be interested in a career in taxation which means: Perceptions of respondents who have career thoughts in the field of research have a motivated perception of the initial thinking about social status and economy.

Third research hypothesis (H3)

There is an influence of Career Peresepsi from the motivation of accounting students to career in the field H3 received, which states that Motivation (X1), Career perception (X2) has a positive effect on a career in the field of Taxation (y) because the results of the hypothesis test showed that the interaction of Career Motivation and Perception in a lot of Taxation stimulation showed a positive number of 98,887 with a level of significance or  $p = 0.055 < 0.05$ . That indicates that economics students who often see taxation seminars have a positive effect on rooted in the field of taxation this is the initial stage that motivates in a career in tax and forms what is called the perception of a career in taxation for students FEB Unipa.

## 6. Conclusion

### Infers

Based on the conclusion results can be concluded is described as follows:

- a. That the motivation of accounting students FEB Universitas PGRI Adi Buana Surabaya shows the core motivated career in the field of education and very interested in a career in taxation.
- b. **The perception of employment that many Unipa Surabaya students get the perception of a career in the field of taxation is very much shaping the character of students in the field of taxation. Especially FEB students of PGRI Adi Buana University Surabaya 3)** Career motivation of accounting students FEB Unib for a career in tax has a positive effect thereby the inspiration to form what is called a career perception in the field of taxation and students FEB Universitas PGRI Adibuana get social motivation accounting students FEB PGRI Adibuana University Get what is called tax science can apply the science for the advancement of itself and can improve the career with perception and get adequate motivation to work in the field of taxation and apply taxation regulations that accountants comply with Tax Return.

### Further Research Advice

That this research can be continued to a variety of other higher education to be done research again considering this research is limited only to the university and not many in the study on others considering the respondents on this study is limited.

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