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The Effect of Tax Education, Tax Training and Labor Market Considerations On Choice Of Career Decision In Taxation of Accounting Departement Student State Polytechnic Of Bali Ida Ayu Kade Dwi Uthary1, I D M Partika2, A A P Suardani3 1 Bachelor of Applied Managerial Accounting, Accounting, State Polytecknic of Bali 2 Bachelor of Applied Managerial Accounting, Accounting, State Polytecknic of Bali 3 Bachelor of Applied Managerial Accounting, Accounting, State Polytecknic of Bali *Corresponding Author: dayu.uthary@gmail.com Abstrak: Pajak merupakan sumber pendapatan negara paling besar yang dalam penerimaannya masih belum optimal akibat kurangnya tenaga kerja.

Guna menghadapi hal tersebut, diperlukan kontribusi semua pihak baik pemerintah, aparatur pajak, masyarakat serta mahasiswa pada umumnya untuk meningkatkan pemilihan keputusan karir di bidang perpajakan. Penelitian ini bertujuan untuk mengetahui pengaruh pendidikan pajak, pelatihan pajak dan pertimbangan pasar kerja terhadap pemilihan keputusan karir mahasiswa jurusan akuntansi di bidang perpajakan. Jenis penelitian ini merupakan penelitian kuantitatif. Penelitian ini menganalisis data primer dari kuesioner yang disebarkan kepada 76 orang mahasiswa Jurusan Akuntansi Politeknik Negeri Bali. Pengujian variabel penelitian dilakukan menggunakan metode regresi linier berganda dengan aplikasi SPSS versi 26.

Hasil penelitian menunjukkan bahwa pendidikan pajak, pelatihan pajak dan pertimbangan pasar kerja secara parsial berpengaruh positif dan signifikan terhadap pemilihan keputusan karir mahasiswa jurusan akuntansi di bidang perpajakan. Disamping itu, terdapat pengaruh signifikan secara simultan pada pendidikan pajak, pelatihan pajak dan pertimbangan pasar kerja terhadap pemilihan keputusan karir mahasiswa jurusan akuntansi di bidang perpajakan. Kata kunci: Pendidikan, Pelatihan, Pajak, Pertimbangan Pasar Kerja, Karir Abstract: Taxes are the largest source of state

revenue, which is still not optimal due to the lack of manpower.

In order to deal with this, it is necessary to contribute all parties, including the government, tax officials, the community and college students in general to improve the choice of career decisions in taxation. This study aims to determine the effect of tax education, tax training and labor market considerations on the accounting students's choice of career decisions in taxation. This type of research is a quantitative research. This study analyzed primary data from questionnaires distributed to 76 students of the Accounting Department State Polytechnic of Bali.

Testing of research variables was carried out using the multiple linear regression method with the SPSS version 26 application. The results of the study indicate that tax education, tax training and labor market considerations partially have a positive and significant effect on accounting students 's career decisions in taxation. In addition, there is a simultaneous significant effect on tax education, tax training and labor market considerations on accounting students 's career decisions in taxation.

Keywords: education, training, tax, labor market considerations, career Introduction Taxes are mandatory contributions by the people collected by the state based on the law and are used to finance state needs so that in their collection they are coercive and do not get direct compensation (Mardiasmo, 2018). Taxes are the highest source of revenue to the state treasury and are used by the government to establish facilities and provide public services to the community. Based on data from the Organisation Economic Cooperation and Development (OECD, 2020), Indonesia's tax revenue ratio is still around 11 percent.

Which is this ratio is below the average tax revenue figure of Asia Pacific countries which amounts to 24 percent so it can be said that the ratio of tax revenues in Indonesia is still low. To increase the ratio of tax revenues, the government implemented a self-assessment system of tax collection. According to Judiseno in (Rahayu, 2010), basically the self-assessment system is used to increase public awareness by providing freedom in depositing taxes so that the consequence faced is that the community must understand the provisions and procedures to fulfill tax obligations based on applicable regulations. But in reality, the implementation of this system is still not optimal.

One of the factors hindering the implementation of the self-assessment system includes the lack of manpower in the field of taxation (Imron, 2018). This is in line with a statement from the Ministry of Finance in 2013 which stated that to achieve an optimal level of tax revenue Indonesia must have at least 50,000 to 60,000 tax employees (Kemenkeu, 2013). But in fact, based on data from the HR bureau of the Ministry of

Finance as of April 2022, the number of tax employees in Indonesia is only 45,000.

To increase tax revenue, the contribution of all parties, both the government, taxpayers, the community, including students, is needed (Kemenkeu, 2022). Judging from its characteristics, taxation science in Indonesia can be said to be dynamic which can be a challenge and opportunity (Mahayani et al, 2017). Of the various types of jobs that can be chosen, career opportunities in the field of taxation are one of the attractive strategic alternatives for students, especially students majoring in accounting.

For final semester students who will complete their education, accuracy is needed in career choice (Yuniarti, 2017). The factors that influence career choice in the field of taxation include tax education, tax training and job market considerations. Through tax education and training, a student will be able to interpret and understand careers and form an individual perspective on careers so that in the end they will be able to form the direction of career planning (Sari et al, 2021). The variable consideration of the job market can be something that individuals take into account in a career, considering that each profession does not have the same job opportunities (Yasa et al, 2019).

Based on this background, it is considered necessary to conduct research on "The Effect of Tax Education, Tax Training, and Job Market Considerations on the Choice of Career Decisions in Taxation of Accounting Department Student State Polytechnic of Bali". Method This research is a quantitative research. With a research site at the State Polytechnic OF Bali and carried out from February – July 2022. The population in this study was final year students of the Accounting Department of the State Polytechnic of Bali, namely the Bachelor of Applied Managerial Accounting study program class of 2018 and the Accounting DIII study program class of 2019 with a total population of 307 people.

The samples in this study used the proportional stratified random sampling, method which is a sampling technique used when the population has inhomogeneous members or elements and is proportionally stratified (Sugiyono, 2021). This sample choice technique is carried out by dividing proportionally the population into subpopulations and is carried out randomly. So that from the total population of 307 students, with a sample size using the slovin method obtained 76 people. Then proportionally this number is divided based on the number of students of each study program.

So that of the 76 samples, it consisted of 42 students from the Applied Accounting Manajerial Study Program and 34 students from the DIII Akuntansi study program. The variables in this study consist of dependent variables, namely the choice of career decisions of students majoring in accounting in the field of taxation. Career decision

choice According to Brown and Brooks in (Syed-Ikhsan & Rowland, 2004) a thought process relating to careers. And it is influenced by 3 independent variables consisting of tax education, tax training and job market considerations.

Tax Education is a conscious and planned effort through the learning process (Idi, 2011). Then the tax training is a program organized by professionals to improve skills in the field of perpajakan (Hutagalung & Setiana, 2021). And job market considerations include job security and the availability of employment or ease of access to job vacancies (Rediana, 2005) . The data collection technique in this study used primary sources using questionnaires. The data collection instrument of this study was measured using a 5-point likert scale.

The analytical techniques in this study consist of; descriptive statistics; validity and reliability test; classical assumptions test consisting of normality tests, heteroskedasticity tests and multicholonearity tests; and hypothesis tests consisting of a multiple linear regression analysis, t statistical test, statistical test f and determinance coefficient. Result and Discussion Validity and Reliability Test The validity test is used to measure the validity or not of a questionnaire used in the study.

(Ghozali, 2016) In this study using a validity test carried out provided that a model is said to be valid if the significance level is below 0.05. Reliability tests are carried out to assess the consistency of a variable. According to (Ghozali, 2016), a variable is said to be reliable by looking at the value of Cronbach Alpha. The criterion used is that if the Cronbach Alpha value is more than 0.60, the instrument is said to be reliable. All variables in this study have been tested and obtained valid and reliable results. Descriptive Statistical Analysis Descriptive analysis aims to provide an overview of variables.

The results of the descriptive analysis that has been carried out with the help of the SPSS program are presented in the following table. Table 1. Result of Descriptive Statistics _N _Min _Max _Mean _Std. Deviation _ _Tax Education _76 _10 _15 _13,32 _1,490 _ _Tax training _76 _28 _40 _34,03 _2,993 _ _Job Market Considerations _76 _10 _20 _14,78 _2,342 _ _Choice of career decisions in the Field of Taxation _76 _11 _20 _16,08 _1,978 _ _Valid N (listwise) _76 _ _ _ _ _ _Source: Data processed on IBM SPSS 26 (2022) Based descriptive analysis on tax education variables using SPSS 26 obtained a minimum value of 10; a maximum value of 15; a mean value of 13.32; and a standard deviation of 1,490.

There is a tax training variable obtained a minimum value of 28; a maximum value of 40; a mean value of 34.03; and a standard deviation of 2.993. Variabel of the job market

considerations obtained a minimum value of 10; a maximum value of 20; a mean value of 16.08; and a standard deviation of 2.342. Then, a descriptive analysis of the variables for selecting career decisions in the field of taxation using SPSS 26 obtained a minimum value of 11; a maximum value of 20; a mean value of 34.03; and a standard deviation of 1.978.

Classical Assumptions Test Multicholonearity Test The multicholinearity test is used to find out whether there is a correlation between one independent variable and another independent variable Based on the selection of data if the tolerance value > 0.10 and the VIF value < 10, it is declared free of multicollinearity. The following table are the results of the multicholonearity test which it is concluded that there is no multicollinearity between independent variables in the regression model in this study. Table 2.

Result of Multicholonearity Test Coefficientsa _ _Type _Unstandardized Coefficients _Standardized Coefficients _t _Sig. _Collinearity Statistics _ _ _B _Std. Error _Beta _ _ _Tolerance _VIF _ _1 _(Constant) _1.270 _2.150 _ _.591 _.557 _ _ _ _ _Tax Education _.235 _.116 _.177 _2.028 _.046 _.918 _1.089 _ _ _Tax training _.181 _.067 _.273 _2.711 _.008 _.691 _1.447 _ _ _Job Market Considerations _.374 _.084 _.443 _4.431 _.000 _.702 _1.424 _ _a. Dependent Variable: Selection of Career Decisions in the Field of Taxation _ _Source: Data processed on IBM SPSS 26 (2022) Normality Test In this study, the model used in the normality test used the Kolmogorof Smirnov method.

Based on this method, a data is said to have a normal distribution if the sig number > 0.05. The following table presents data regarding the results of the Normality Test. Table 3. Result of Normality Test One-Sample Kolmogorov-Smirnov Test _ _ _Unstandardized Residual _ _N _76 _ _Normal Parametersa,b _Mean _.0000000 _ _ _Std. Deviation _1.40615666 _ _Most Extreme Differences _Absolute _.058 _ _ _Positive _.058 _ _ _Negative _-.058 _ _Statistical Test _.058 _ _Asymp. Sig. (2-tailed) _.200c,d _ _a. Test distribution is Normal. _ _b. Calculated from data. _ _c. Lilliefors Significance Correction. _ _d. This is a lower bound of the true significance.

_ _Source: Data processed on IBM SPSS 26 (2022) Based on these results, it can be stated that the data is normally distributed and feasible for use in research because the value of sig. > 0.05 Heteroskedasticity Test The heteroskedatisity test is used to find out whether in the regression model there is a dissimilarity of variable variance from one observation to another. In this study, the heteroskedasticity test used the glacier test. A data can be said to have no symptoms of heteroskedasticity if it has a residual significance value exceeding 0.05. Table below contains information regarding the results of the glacier test as follows. Table 4.

Result of Heteroskedasticity Test Coefficientsa _ _Type _Unstandardized Coefficients _Standardized Coefficients _T _Sig. _ _ _B _Std. Error _Beta _ _ _ _1 _(Constant) _1.372 _1.162 _ _1.181 _.241 _ _ _Tax Education _.055 _.063 _.107 _.873 _.385 _ _ _Tax training _-.025 _.036 _-.097 _-.688 _.493 _ _ _Job Market Considerations _-.006 _.046 _-.018 _-.130 _.897 _ _a. Dependent Variable: Abs_Res _ _Based on the results of the gletjer test above, it can be concluded that there is no heteroskedasticity in this regression model.

Hypothesis Test Statistical T Test Individual Significance Testing or T Test is used to test the effect of independent variables on dependent variables partially (Ghozali, 2016). The test was carried out by comparing the calculation with the tTabel and using a significance level of 0.05 (a = 5%). The following are the results of the T Test in this study: Table 5. Result of Statistical T Test Coefficientsa _ _Type _Unstandardized Coefficients _Standardized Coefficients _t _Sig. _ _ _B _Std. Error _Beta _ _ _ _1 _(Constant) _1.270 _2.150 _ _.591 _.557 _ _ _Tax Education _.235 _.116 _.177 _2.028 _.046 _ _ _Tax training _.181 _.067 _.273 _2.711 _.008 _ _ _Job Market Considerations _.374 _.084 _.443 _4.431 _.000 _ _a.

Dependent Variable: Choice of career decisions in the Field of Taxation _ _Source: Primary data processed, 2022 Based on the results of the t statitistic test, the following results can be obtained: Based on table 2 it is known tcount 2.028 greater than tTable. In addition, the Sig value of 0.046 which is smaller than the significance value of 0.05, then H0 is rejected and H1 is accepted. So it can be concluded that tax education has a positive effect on the choice of career decisions in the field of taxation.

In accordance with the theory put forward by Krumboltz that the existence of an opportunity to obtain an education will give rise to the learning experience of an individual and will ultimately form an individual's perspective on a career and profession. So it can be concluded that tax education affects the choice of career decisions in the field of taxation. This is in line with research conducted by G. Oka Warmana (2018) and Zakia (2019) Based on table 2 it is known tcount 2,711 more than tTable. In addition, the Sig value of 0.008 is less when compared to the significance value of 0.05. So that H0 was rejected and H2 was accepted and it was concluded that tax training had a positive effect on the choice of career decisions in the field of taxation.

Semakin good training will also increase the choice of career decisions in the field of taxation. A career in the field of taxation is not enough just to provide formal education but must also be supported by direct practical experience in order to apply the theory that has been obtained through tax education. This is in accordance with the theory put

forward by Krumboltz that one of the factors influencing the choice of an individual's career decisions can arise from the learning experience gained hammering education and training.

The results of the study are consistent with the results of research by Arini & Noviari (2021) and Daulay (2016). Based on table 2 it is known tcount 4.431 more than tTable. In addition, the value of Sig 0.000 which is smaller than the significance value of 0.05, then H0 is rejected and H1 is accepted. So that the conclusion is that job market considerations have a positive effect on the choice of career decisions in the field of taxation. Job market considerations include the availability of jobs, security and comfort at work, and flexibility in careers. This is in accordance with Krumboltz's theory of career choice where one of the factors is environmental conditions or events.

In this case, a career in taxation opens up great job opportunities for students majoring in accounting. So that these great job opportunities become hopes and influence accounting students in considering a career in taxation. The results of this study are similar to the research conducted by Nelafana (2021), Yasa et al, (2019), and Lukman & Winata (2017) Statistical F Test Statistical test F is used to show whether all independent variables in the study have a joint or simultaneous influence on dependent variables. The results of the statistical test F are presented in table as follows. Table 6. Result of Statistical F Test ANOVAa _ _Type _Sum of Squares _Df _Mean Square _F _Sig. _ _1 _Regression _145.231 _3 _48.410 _23.504 _.000b _ _ _Residual _148.296 _72 _2.060 _ _ _ _ _Total _293.526 _75 _ _ _ _ _a. Dependent Variable: Choice of career decisions in the Field of Taxation _ _b.

Predictors: (Constant), Job Market Considerations, Tax Education, Tax training _ _Source: Primary data processed, 2022 From the results of the F test, a calculated F value of 23.504 and a Table F of 2.72 with a significance value of 0.000 were obtained. Since F counts greater than F Table (23.504 > 2.72), with significance values smaller than 0.05 (0.000 < 0.05), tax education, tax training and Job Market Considerations have a significant effect on the choice of career decisions in the field of taxation. Through tax education, knowledge can be obtained about the general provisions and procedures for taxation. From the knowledge gained will arise learning experiences and can arouse interest in a career in taxation.

This will be supported by tax training to hone students' abilities and apply theories in the field of taxation that have been obtained through tax education. The availability of jobs with a suboptimal number of workers is also a great job opportunity. This consideration of the broad job market is one of the factors that influence the choice of career decisions of students majoring in accounting in the field of taxation. This research

is in line with research conducted by Wibowo (2020). Multiple Linear Regression Analysis Based on table 2, a model of the regression equation can be compiled as follows. $Y=1{,}270+0{,}235 \, X_1 +0{,}181 \, X_2 +0{,}374 \, X_3 + e$ (1) From the regression equation model, the conclusions that can be drawn are as follows.

A constant value of 1,270 indicates that the magnitude of influence for the choice of career decisions in the field of taxation (Y) is 1,270. It states that if the variables of tax education, tax training and consideration of the job market are considered constant, then the choice of career decisions in the field of taxation will increase by 1,270. The regression coefficient of independent variables of each has a positive value, namely tax education amounting to 0.235; tax training 0.181; and job market considerations 0.374.

So it can be interpreted that the increasing number of independent variables, namely tax education, tax training and job market considerations, the choice of career decisions in the field of taxation will experience a positive increase in a number of unit regression coefficient values assuming that all other free variables are considered constant. Coefficient of Determinance The analysis of the coefficient of determination (R2) is used to measure how much the independent variable's ability to influence the dependent variable is.

The smaller the value of R2 means that the ability of independent variables to describe dependent variables is very limited. A semaline value close to 1 means the better. The results of the determinance coefficient test are as follows. Table 7. Result of Coefficient of Determinance Model Summary _ _Type _R _R Square _Adjusted R Square _Std. Error of the Estimate _ _1 _.703a _.495 _.474 _1.435 _ _a. Predictors: (Constant), Job Market Considerations, Tax Education, Tax Training _ _Based on the table , it is known that the Adjusted Rvalue of 2 from the test results using SPSS 26 was obtained at 0.474.

Thus, it can be interpreted that the dependent variable, namely the choice of career decisions in the field of accounting, can be influenced by 47.4% by independent variables, namely tax education, tax training and job market considerations and the remaining 52.6% are influenced by other variables that were not studied in this study. Conclusion Based on the results of data analysis and discussions that have been put forward, the following conclusions can be drawn: Tax education has a positive and significant effect on the choice of career decisions of students majoring in accounting at the State Polytechnic of Bali in the field of taxation. Taxation has a positive and significant effect on the choice of career decisions for students majoring in accounting at the State Polytechnic of Bali in the field of taxation.

Job market considerations has a positive and significant effect on the choice of career

decisions of students majoring in accounting at the State Polytechnic of Bali in the field of taxation. Tax education, tax training and job market considerations have a positive and significant effect on the choice of career decisions of students majoring in accounting at the State Polytechnic of Bali in the field of taxation Through this research, it is hoped that it can be used as a consideration or guideline in further research by students who want to carry out research in the same field.

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