



Theory of Planned Behavior in Volunteer Income Tax Assistance's Career Interest

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Abstract. Indonesia is currently implementing a self-assessment system in the process of calculating, paying, and reporting taxes. Implementing this self-assessment requires appropriate assistance from tax experts. One effort to increase the number of tax experts through recruiting students as Volunteer Income Tax Assistance, with the hope that after completing their education they will have a career in the tax sector. Students' career interests in the tax sector can be analyzed using the perspective of Theory of Planned Behavior, namely tax knowledge and economic motivation. This research was conducted on Volunteer Income Tax Assistance serving in the Regional Office of the Directorate General of Taxes, Bali Province in 2024, totaling 192 samples. Data analysis was carried out using the Multiple Linear Regression Analysis Method using the Statistical Package for the Social Sciences (SPSS) tool. The research results show that tax knowledge and economic motivation have a positive effect on interest in a career in tax for Volunteer Income Tax Assistance. The involvement of Volunteer Income Tax Assistance in assistance to Taxpayers provides real experience regarding implementation in the world of taxation so that the Volunteer Income Tax Assistance tends to choose a career in the field of taxation after completing their education.

Keywords: Career Interests in The Tax Field, Economic Motivation and Tax Knowledge

1 Introduction

One of the biggest tax reforms happened in Indonesia was a change from an official assessment system to a self-assessment system. The shift from an official assessment system to a self-assessment system is expected to simplify and make it easier for taxpayers to carry out their tax obligations (Pramudya et al., 2022). It turns out that the ease in fulfilling tax obligations is not felt by all taxpayers. There are still many taxpayers who have difficulty carrying out their tax obligations, one of which is reporting Annual Tax Returns (SPT), especially for Individual Taxpayers. The high need for assistance in fulfilling tax obligations, especially during the reporting period for WP OP's Annual SPT, encourages the Directorate General of Taxes (DGT) to

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A. A. N. G. Saptika et al. (eds.), *Proceedings of the International Conference on Sustainable Green Tourism Applied Science - Social Applied Science 2024 (ICoSTAS-SAS 2024)*,

Advances in Economics, Business and Management Research 308,

https://doi.org/10.2991/978-94-6463-622-2_33

recruit Volunteer Income Tax Assistance (VITA) as support staff in serving the needs of taxpayers to increase taxpayer compliance (Darmayasa et al., 2020).

The criteria for becoming a Volunteer Income Tax Assistance required by the Directorate General of Taxes are students in the Bachelor of Accounting study program of at least three (3) semesters at a university whose Tax Center has collaborated with the DGT and has taken courses on the Indonesian Taxation System and Implementation of Income Tax and Value Added Tax (VAT). Direct involvement through Volunteer Income Tax Assistance will provide real experience for students regarding real practice in the field of taxation.

The real experience felt by Volunteer Income Tax Assistance when carrying out duties of assisting taxpayers can increase interest in a career in taxation (Wijayani et al., 2022). Career paths in the field of taxation are currently still wide open considering the high demand for experts in the field of taxation. This can be seen from the comparison of the current number of tax experts at 3,600 people with the number of taxpayers reaching 28 million (Rialdy et al., 2022). Career options in the field of taxation can be in the form of becoming a tax officer in the DGT environment, a tax planner in a Public Accounting Office, a tax advisor in a Tax Consultant Office, a taxman in a company, an accounting officer who understands taxes, an independent tax consultant and setting up a tax consultant office.

The emergence of interest in a career in taxation can be influenced by various internal and external individual factors. If you look at it from the perspective of the Theory of Planned Behavior, several influencing factors are attitudes toward behavior, subjective norms, and perceived behavioral control (Ajzen, 1991). These factors are reduced to quality motivation (Rialdy et al., 2022), career motivation (Antas et al., 2022), economic motivation (Ardiansyah & Ermawati, 2023), tax knowledge (Rahayu et al., 2021), perception of education costs (Antas et al., 2022) and so on.

Tax knowledge is an individual's inner desire to gain knowledge in the field of taxation following applicable laws and regulations so that they can carry out their duties correctly (Rahayu et al., 2021). Volunteer income tax assistance who know about taxation will tend to choose a career in taxation because they already have the skills to have a career in taxation (Zyahwa et al., 2023). On the other hand, tax knowledge does not influence interest in a career in the tax field because there are still differences between the needs and interests of individuals in choosing a career in the tax field (Rahmawati et al., 2022).

Economic motivation is an urge that arises within an individual to improve personal abilities to achieve the desired financial rewards. The higher the financial rewards given by a career path, the greater the individual's interest in carrying out that career (Ardiansyah & Ermawati, 2023; Rialdy et al., 2022). Other empirical research shows that financial rewards are not the main consideration in choosing a career because career choices after graduation are aimed at obtaining job opportunities and having varied experiences at work (Azzah & Maryono, 2022).

Based on the results of empirical studies that have been carried out in previous research, it appears that there are still differences in research results on the variables of tax knowledge and economic motivation regarding career interest in the field of taxation. The differences in the results of previous research became the basis for this

research to be carried out again by focusing on the behavior of Volunteer Income Tax Assistance who are students but with real experience in tax practice during the tax reporting assistance period.

1.1 Theoretical Study

This research uses the Theory of Planned Behavior as a Grand Theory with the variables used being knowledge of taxation and economic motivation on interest in a career in the field of taxation.

Theory of Planned Behaviour. This theory is a further development of the theory of reasoned action (TRA) which is designed to predict and explain human behavior by considering social influences and personal factors. This indicates that a person's behavior is formed from good intentions due to personal and social factors. In the theory of planned behavior, it is explained that three main factors determine an individual's interest in carrying out a specific behavior. These three factors are attitudes toward behavior, subjective norms, and perceived behavioral control (Ajzen, 1991).

Career Interest. Career interest is an accumulation and knowledge embedded in skills, expertise, and a network of work relationships obtained through a series of developments in wider work experience (Bird, 1994). A career can also be defined as a sequence of a person's work experiences over a certain time (Baron et al., 1990). Career choices for individuals cannot only be limited to factors such as liking, following the times, prestige or sometimes just for fun, but there are quite a lot of considerations for individual career choices.

Knowledge Motivation. This can be interpreted as motivation that arises as a result of a person's encouragement to gain and improve knowledge and abilities in the field they are working in so that they can carry out their duties well and correctly. Regarding tax knowledge, it can be defined as an individual's inner desire to gain knowledge in the field of taxation following applicable laws and regulations so that they can carry out their duties correctly (Lestari et al., 2019).

Economic Motivation. Economic motivation is an urge that arises within an individual to improve personal abilities to achieve the desired financial rewards. These financial awards can be in the form of direct awards and indirect awards. Individuals who have a career in taxation generally have a high demand side because quite a lot of taxpayers have difficulty fulfilling their tax obligations. With high demand, but still limited individuals who have a career in tax, choosing a career in tax is attractive for students to gain financial rewards (Rahayu et al., 2021).

1.2 Hypothesis Development

Tax Knowledge and Career Interest in Tax Field. Tax knowledge possessed by individuals can not only be interpreted as a conceptual understanding of taxation but also requires technical skills and expertise in calculating the tax payable (Rahmawati et al., 2022). Tax knowledge gained by Volunteer Income Tax Assistance during the lecture process or training will influence Volunteer Income Tax Assistance's career interest in the field of taxation. Volunteer Income Tax Assistance who increasingly understand tax knowledge tend to be more confident in pursuing a career in taxation because they already have the capital to understand the implementation of tax regulations (Damayanti, 2020; Putri & Andayani, 2021). Based on this explanation, the first hypothesis in this research is tax knowledge has a positive effect on interest in a career in taxation.

Economic Motivation and Career Interest in Tax Field. The choice of career for Volunteer Income Tax Assistance cannot be separated from the desire to receive financial rewards directly or indirectly. Income that follows duties and responsibilities will be a special motivation for someone in making a career choice (Yulianti et al., 2022). The high demand for individuals who understand tax regulations means that the tax profession still has a high "selling value". The higher the financial reward given to a career in the tax field, the more interest Volunteer Income Tax Assistance will have in pursuing a career in the tax field (Hartiyah, 2021; Nainggolan et al., 2020). Based on this explanation, the second hypothesis in this research is economic motivation has a positive effect on interest in a career in taxation.

2 Methodology

This research is quantitative-associative research that examines the influence of tax knowledge and economic motivation on interest in a career in the tax field. The population of this research is Volunteer Income Tax Assistance who work at the Bali Regional Office of the Directorate General of Taxes (DGT). Determining the sample in this study used the saturated sample method, namely the entire population was sampled as 192 Volunteer Income Tax Assistance.

Data analysis will use the Statistical Package for the Social Sciences (SPSS). The analysis begins by carrying out validity and reliability tests on the questionnaires that will be distributed. The data will then be analyzed using descriptive statistical tests, classical assumption tests, and multiple regression analysis with the following regression model:

$$CI = \alpha + \beta_2TK + \beta_3EM + e \quad (1)$$

Note: CI = Career Interest; α = Constant; β = Coefficient; TK = Tax Knowledge; EM = Economic Motivation; e = Error

3 Result and Discussion

3.1 Result

Linear regression testing is an examination to determine the influence between independent variables and the dependent variable. In this study, linear regression testing is used to examine the influence between tax knowledge and economic motivation on career interest.

Table 1. Linear regression test

Model		Coefficients ^a		Standardized coefficients	t	Sig.
		unstandardized				
		B	Std. Error			
1	(Constant)	6.458	1.471		4.390	0.000
	Tax Knowledge	0.420	0.064	0.374	6.611	0.000
	Economic Motivation	0.568	0.069	0.463	8.189	0.000

a. Dependent Variable: Career Interest

The results of the linear regression test to determine the influence between tax knowledge and economic motivation on career interest show a positive effect. The formed regression equation is as follows:

$$Y = 6.458 + 0.420X1 + 0.568X2 + e \quad (2)$$

Further test results are explained as follows: (1) The influence of tax knowledge on career interest shows a regression coefficient of 0.420 with a significance value (p) of 0.000 ($p < 0.05$), indicating a significant positive influence. This means that the higher the level of tax knowledge, the more significantly it will affect the higher career interest (H1 accepted). (2) The influence of economic motivation on career interest shows a regression coefficient of 0.568 with a significance value (p) of 0.000 ($p < 0.05$), indicating a significant positive influence. This means that the higher the level of economic motivation, the more significantly it will affect the higher career interest (H2 accepted).

3.2 Discussion

Tax Knowledge and Career Interest in Tax Field. Based on the result, tax knowledge has a positive impact on career interests. Tax knowledge possessed by individuals can not only be interpreted as a conceptual understanding of taxation but also requires technical skills and expertise in calculating the tax payable (Rahmawati et al., 2022). Tax knowledge gained by Volunteer Income Tax Assistance during the lecture process or training will influence Volunteer Income Tax Assistance's career interest in the field of taxation. Volunteer Income Tax Assistance who increasingly

understand tax knowledge tend to be more confident in pursuing a career in taxation because they already have the capital to understand the implementation of tax regulations (Damayanti, 2020; Putri & Andayani, 2021).

Economic Motivation and Career Interest in Tax Field. Based on the result, economic motivation has a positive impact on career interest. The choice of career for Volunteer Income Tax Assistance cannot be separated from the desire to receive financial rewards directly or indirectly. Income that follows duties and responsibilities will be a special motivation for someone in making a career choice (Yulianti et al., 2022). The high demand for individuals who understand tax regulations means that the tax profession still has a high “selling value”. The higher the financial reward given to a career in the tax field, the more interest Volunteer Income Tax Assistance will have in pursuing a career in the tax field (Hartiyah, 2021; Nainggolan et al., 2020).

4 Conclusion

The implementation of the self-assessment system in Indonesia demands an understanding of regulations that change dynamically. Therefore, the need for experts in the field of taxation is still very high. To meet this need for experts, early introduction to students is required through involvement with Volunteer Income Tax Assistance. Based on the theory of planned behavior, tax knowledge, and economic motivation influence the choice of career interest in the field of taxation. Through involvement with Volunteer Income Tax Assistance, students certainly gain adequate practical tax knowledge, thereby increasing their interest in pursuing a career in taxation. This research can be expanded to study all accounting students so that their interest in pursuing a career in taxation can be identified.

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