
THE INFLUENCE OF MOTIVATION AND SELF EFFICACY ON
STUDENTS' INTEREST IN CAREERS IN TAXATION WITH
VOLUNTABILITY AS MODERATION

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ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh motivasi dan self efficacy terhadap minat mahasiswa berkarir dibidang perpajakan dengan kesukarelaan sebagai variabel moderasi. Teknik pengambilan sampel dalam penelitian ini menggunakan purposive sampling, sampel yang diperoleh dalam penelitian ini sebanyak 50 mahasiswa sesuai dengan kriteria yaitu mahasiswa yang mengambil konsentrasi perpajakan pada jurusan akuntansi fakultas ekonomi dan bisnis universitas musamus. Teknik analisis data menggunakan Partial Least Square (PLS). Hasil penelitian menunjukkan bahwa motivasi berpengaruh positif terhadap minat mahasiswa dibidang perpajakan (X1), Self Efficacy berpengaruh positif terhadap minat mahasiswa dibidang perpajakan (X2), Kesukarelaan tidak memoderasi self efficacy terhadap minat mahasiswa dibidang perpajakan.

Kata Kunci : Motivasi, Self Efficacy, minat mahasiswa dibidang perpajakan, kesukarelaan

ABSTRACT

This study aims to examine the effect of motivation and self-efficacy on student interest in a career in taxation with volunteerism as a moderating variable. The sampling technique in this study used purposive sampling, the samples obtained in this study were 50 students according to the criteria, namely students who took a tax concentration in the accounting department of the Faculty of Economics and Business at Musamus University. Data analysis technique uses Partial Least Square (PLS). The results showed that motivation had a positive effect on student interest in taxation (X1), Self Efficacy had a positive effect on student interest in taxation (X2), Volunteering did not moderate self-efficacy on student interest in taxation.

Keywords: Motivation, Self Efficacy, student interest in taxation, volunteerism

A. INTRODUCTION

Along with the development of science and technology accompanied by an increasing number of workers, often the number of university graduates is increasing, but this is not matched by the availability of adequate jobs. This condition requires attention to the availability of jobs. The availability of jobs can be overcome by creating new jobs. Career choice is a process when a person directs himself to a new stage in his life, in the decision to have a career. One career field that has high opportunities is a career in taxation. Many opportunities for a person to have a career in taxation include becoming a tax employee within the Directorate General of Taxation, becoming a tax planner at a public accounting firm (KAP), becoming a tax adviser at a tax consultant office, becoming a taxman at company, becoming a tax accounting employee, becoming an independent tax consultant, and establishing a tax consulting office.

Higher education is the highest level of education in Indonesia's national education which is expected to be able to create quality and intellectual human beings so that they can change the future of the nation for the better. Thus students who study at tertiary institutions are required not only to have technical skills but also to have competitiveness as well as certain attitudes and personalities so that they have broad insight in dealing with problems in the world of work. The accounting department at Musamus University is a major that is of interest in terms of the number of students admitted each year. In the accounting department, the Faculty of Economics and Business, Musamus Merauke University, gives freedom to students to choose concentrations according to student interests so that students can voluntarily choose concentrations according to student interests. career in taxation.

Motivation is an impulse that arises from within a person to perform an action in accordance with the desired goal. The results of research conducted by Anggraeni et al., (2020), Naradiasari & Wahyudi, (2022), Sianturi & Sitanggang, (2021) show that motivation influences career interest in taxation. In contrast to the results of research conducted by Suryadi et al., (2021) it shows that motivation has no effect on interest in a career in taxation.

Another factor that can influence seeking a career in the field of taxation is self-efficacy, which is the main factor supporting success in self-confidence or individual confidence in being able to carry out tasks or jobs successfully. Self-efficacy Thus if someone has high self-efficacy, success will be easier. This also happens to people who work in accounting, taxation and also accounting students. The results of research conducted by Eliza et al., (2019) show that self-efficacy has an effect on interest in a career in taxation, however, it is different from the results of research conducted by Damayanti & Kurniawan, (2021) showing that self-efficacy has no effect on interest in a career in taxation. taxation.

Based on the explanation above, this study aims to examine the effect of motivation and self-efficacy on students' interest in a career in the field of taxation with volunteerism as a moderating variable.

B. METHOD

This study uses a quantitative approach. Collecting data in this study using a questionnaire and giving questionnaires to respondents. After the respondent filled out the questionnaire, then processed the results of the questionnaire that had been filled in by the respondent and explained the influence between the variables and tested the hypotheses that had been formulated. This research was conducted at the Accounting Department of the Faculty of Economics and Business, Musamus University, Merauke. The population in this study was students of the Accounting Study Program, Faculty of Economics and Business, Musamus University, Merauke. The sampling technique uses the purposive sampling technique Sugiyono, (2019). The sample criteria used in this study were 50 students from the accounting study program who took a concentration in taxation.

C. RESULTS AND DISCUSSION

RESULT

Outer Model Test Results

The results of the PLS test in this study used an outer model evaluation with a reflective model on each indicator and an inner model evaluation using a significant level of 5%. In this study the results of the PLS SEM test with the help of smartPLS version 3.0 software in full model can be presented in Figure 4.1 along with the value of each variable complete with the loading value of each factor. The following is a full image of the structural equation path model.

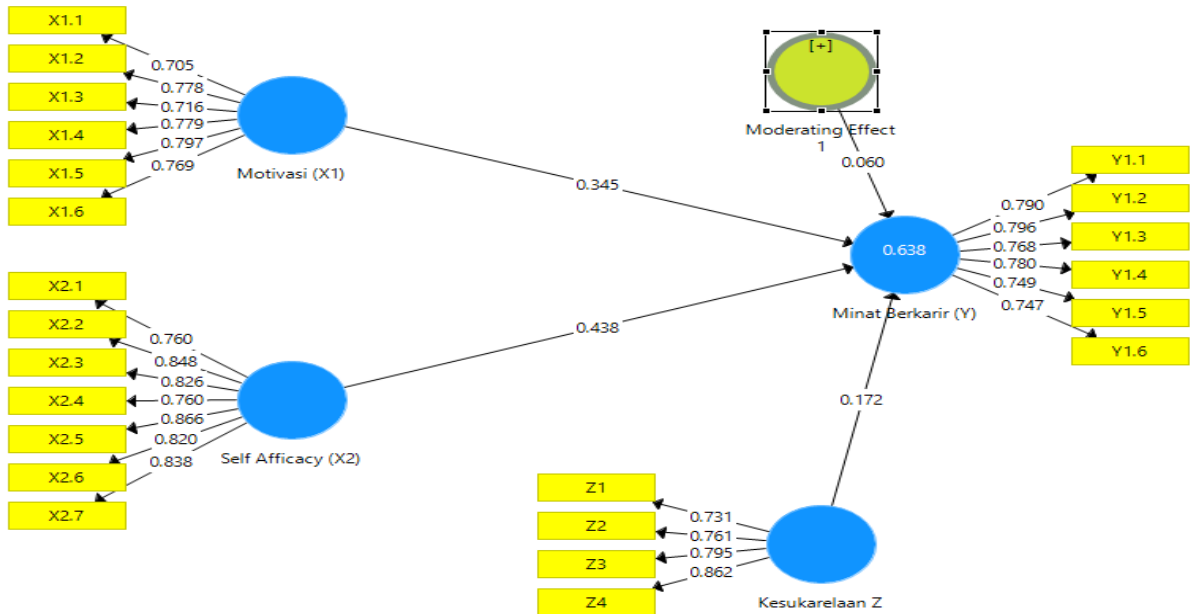


Figure 1. Structural Equation Path Model

1. Hasil Uji *Validity*

The feasibility assessment stage of the indicator variable begins by looking at the reliability indicator which is based on the outer loading value. Individual reflective measures are considered appropriate and adequate if the loading factor value of each variable is different at 0.60 or more. If the loading factor value of the different indicator variables is below 0.60, the indicator variable must be excluded from the model. Outer loading results from this study are presented in table 4.1 below.

Table 1. Outer Loading Test Results

Variable	Construct	Loading factor
Motivation (X1)	X1.1	0.705
	X1.2	0.778
	X1.3	0.716
	X1.4	0.779
	X1.5	0.797
	X1.6	0.769
Self Afficacy (X2)	X2.1	0.760
	X2.2	0.848
	X2.3	0.826
	X2.4	0.760
	X2.5	0.866
	X2.6	0.820
	X2.7	0.838

Interest in a Career in the Field of Taxation (Y)	Y1.1	0.790
	Y1.2	0.796
	Y1.3	0.768
	Y1.4	0.780
	Y1.5	0.749
	Y1.6	0.747
Volunteering (Z)	Z1.1	0.731
	Z1.2	0.761
	Z1.3	0.795
	Z1.4	0.862

Sumber: SmartPLS 3.2022

The outer loading values shown in table 1 in the loading factor value column show the results of all indicator variables being above 0.60 so that the constructs for all variables meet the reliability assumption.

2. Reliability and validity

Tabel 2 . Results Construct Reliability And Validity

<i>Variabel</i>	<i>Cronbac h's Alpha</i>	<i>Rho_A</i>	<i>Composite Reliability</i>	<i>Average Variance Extracted (AVE)</i>
<i>Motivation (X1)</i>	0.852	0.856	0.890	0.575
<i>Self Efficacy (X2)</i>	0.917	0.921	0.934	0.669
<i>Interest in a Career in the Field of Taxation (Y)</i>	0.865	0.871	0.898	0.596
<i>Volunteering (Z)</i>	0.799	0.818	0.868	0.622

Sumber: SmartPLS 3.2022

The results of the reliability and validity test show that the indicators of each independent variable Motivation (X1), Self-efficacy (X2) and the Dependent Variable Career Interest in Taxation Y and the Voluntary Moderation Variable (Z) show a Cronbach's alpha value above 0.60 with a minimum value that is 0.818. this shows that each reliable variable is used. The table above also shows that the Average Variance Extracted (AVE) value of each variable is above 0.50. The lowest value of Average Variance Extracted (AVE) is Motivation (X1) of 0.575. These results indicate that all the constructs in this study are valid.

Table 3. R Square Test Results

	<i>R Square</i>	<i>R Adjusted Square</i>
<i>Effectiveness of internal Control (Y)</i>	0,638	0,606

Sumber: Data diolah, 2022

Berdasarkan table 4.3 di atas besarnya adjusted R^2 adalah 0,638, hal ini berarti 63,8% dalam penelitian ini meliputi motivasi, *self efficacy*, kesukarelaan dan minat berkarir dibidang perpajakan sedangkan sisanya 36,2% dijelaskan oleh variabel lain di luar penelitian.

Tabel 4. Result for inner Weight

<i>Variabel</i>	<i>Original sampel</i>	<i>T- Statistik</i>	<i>P- Value</i>	<i>Signifikan</i>
<i>Motivation (X1) => Interest in a Career in the Field of Taxation (Y)</i>	0.345	3,698	0,000	Signifikan
<i>Self Afficiacy (X2) => Interest in a Career in the Field of Taxation (Y)</i>	0.483	3,646	0,000	Signifikan
<i>Self Afficiacy (X2)* Volunteering (Z) Interest in a Career in the Field of Taxation (Y)</i>	0.060	0,725	0,469	Tidak signifikan

Sumber: Data diolah, 2022

Discussion

The Effect of Motivation on Student Interests in a Career in Taxation

Based on the test results, it was found that motivation had an effect on students' interest in a career in the field of taxation with a beta coefficient of 0.345, a T-statistic of 3.698 and a p-value of 0.000. It could be concluded that motivation had a positive and significant effect on students' interest in a career in the field of taxation. The results of this study support previous research conducted by Eliza et al., (2019), Anggraeni et al., (2020). This means that the higher the motivation of students, the higher the interest in a career in the field of taxation.

The Effect of Self Efficacy on Career Interest in Taxation

Based on the test results, it shows that self-efficacy affects students' interest in a career in the field of taxation. The beta coefficient test results are 0.483, the T-statistic value is 3.464 and the p-value is 0.000. So it can be concluded that self-efficacy has a positive and significant effect on career interest in taxation. These results support research conducted by Eliza et al., (2019) and Rahmawati et al., (2022) showing that self-efficacy influences career interest in taxation. Thus, the higher the level of confidence or self-confidence of students regarding their knowledge of taxation, it will encourage these students to have a career in the field of taxation.

Volunteering Moderates Self Efficacy Against Career Interests in Taxation

Based on the results of the moderation test, it shows that volunteerism does not moderate self-efficacy towards student career interests in taxation. The test results show that the beta coefficient is 0.060, the T-statistic is 0.725 and the p-value is 0.469 which is greater than 0.05. So it can be concluded that volunteerism does not moderate the relationship between self-efficacy and interest in a career in taxation.

D. CONCLUSION

Based on the hypothesis testing conducted, it can be concluded that motivation has a positive and significant effect on career interest in taxation. This shows that the higher the motivation of students, then they ask for a career in the field of taxation. Self-efficacy has a

positive and significant effect on asking for a career in the field of taxation. This shows self-efficacy, so volunteerism is not able to moderate the relationship between self-efficacy and interest in a career in taxation.

Based on the limitations described above, this study only uses the variables of motivation, self-efficacy and voluntarism. Further research is expected to add other variables that can affect career interest in taxation such as perception, tax knowledge and others. For further research to replace the volunteer variable with other variables related to motivation, self-efficacy and career interest in the field of taxation.].

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Southeast Asia Journal Of Graduate Of Islamic Business And Economics

(SAJGIBE)

Vol.1 No. 3 Januari 2023

Religiusitas Sebagai Variabel Moderasi (Studi Kasus Pada Universitas Negeri Di Pekanbaru). *Jurnal Pundi*, 05(02).