

**THE INFLUENCE OF PERCEPTIONS, SOCIAL MOTIVATIONS, AND
JOB MARKET CONSIDERATIONS ON STUDENTS' INTEREST IN A
CAREER AS A TAX CONSULTANT
(Empirical Study on Accounting Students of Pamulang University)**

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Abstract

This study aims to determine the influence of perception, social motivation, and labor market considerations on the interest of Accounting Students of Pamulang University to have a career as tax consultants. Sampling in this study was carried out using the non-probability sampling method with the purposive sampling method resulting in a sample of 120 respondents and testing in this study using SPSS. Testing in this study uses descriptive statistical tests, validity tests and reliability tests for data quality testing, normality tests, multicholinerity tests, and heterokedasticity tests for classical assumption testing, multiple linear regression tests, determination coefficient tests, t tests and f tests for hypothesis testing. The results of this study show that the variables of perception, social motivation, and labor market considerations together have a significant effect on the interest of career students to become tax consultants.

INTRODUCTION

Taxes are a source of state income derived from people's obligations to the state which plays an important role in our country's economy. (Romadhina, 2020). The career of a tax consultant in Indonesia is still in great demand, especially for taxpayers who have a high level of activity. State income sourced from the tax sector, will always be associated with personal taxpayers as well as corporate taxpayers, in this case corporate taxpayers can be corporations (Indradi &

Sumantri, 2020)

The number of tax consultants as many as 6.872 who are registered and active status at the Directorate General of Taxes is currently data obtained from the official website of the Directorate General of Taxes, namely SIKOP (Tax Consultant Information System) and the number of taxpayers reached 66.3 million. That means, one tax consultant must serve approximately 9.648 taxpayers because the lack of tax consultants in Indonesia is inversely proportional to the number of taxpayers that increase every year. The number of taxpayers has increased, as explained by the Ministry of Finance of the Republic of Indonesia in 2020 that from 2015 to 2019 the number of registered taxpayers always increases. Where in 2015 the number of registered taxpayers increased by approximately 1 million. The number of tax laws and implementing regulations that must be understood and implemented is a problem that makes tax obligations difficult to implement. The difficulties experienced by the community are bridged by tax consultants. According to PMK RI Number 111 / PMK.03 / 2014 a tax consultant is a person who provides tax consulting services to taxpayers in order to exercise their rights and fulfill their tax obligations in accordance with tax laws and regulations. Therefore, this is an opportunity for accounting students to prepare to become tax consultants after completing their studies. Students can prepare for this by starting to convince themselves, taking good tax classes, and thinking about many things related to tax consultants. (Damayanti & Kurniawan, 2021)

Perception is the process of giving meaning to the object received by passing through the stages of selection, organizing what is captured by the five senses, and interpreting it into something meaningful (Sujadi, 2019). Perception occurs when a person receives stimuli from the outside world, which are captured by accessory organs then enter the brain (Sarwono, 2010). Based on the results of research conducted by (Naradiasari & Wahyudi, 2022); Perception has a positive influence on the decision to choose a career in taxation. That is, if students have thoughts or perceptions about careers in taxation, these students will behave according to what is expected. Based on good perception, it will certainly lead to high interest in students having a career in taxation. But it is different from the results of the study (Khairunnisa & Kurniawan, 2020); (Wardani & Novianti, 2022); and (Damayanti & Kurniawan, 2021) which states that perception does not affect career selection decisions in the field of taxation, especially as a tax

consultant.

Motivation can be interpreted as the drive to be active, and motivation to become active at some point especially when there is a perceived need to achieve a goal (Sardiman A, 2012). Social Motivation is an individual's drive to do something with the aim of gaining recognition or appreciation from the environment in which the individual occupies (Ardini & Ambarwanti, 2019). Based on the results of research conducted by (Khairunnisa & Kurniawan, 2020); (Nuggrahini, Aji, & Primastiwi, 2022); (Lorensia, Pratiwi, & Petra, 2022); Social motivation influences the decision to choose a career in taxation. This means that social motivation can affect an individual's mindset towards a behavior. Desires that are influenced from social can come from a figure who is exemplified or used as a role model so that they are motivated to do like the person being exemplified. However, the results of the study are not in line with the results of the study (Ardini & Ambarwanti, 2019) which states that Social Motivation does not affect career selection decisions in the field of taxation, especially as a tax consultant.

Job market considerations are considerations that individuals make when choosing a job offered per job Various possibilities and opportunities. Important things to note in general when one chooses a job job security, job availability and Easy Access to Job Vacancies (Lorensia, Pratiwi, & Petra, 2022). Based on the results of research conducted by (Yasa, Pradnyani, & Atmadja, 2019); (Rahmawati, Pahala, & Utamingtyas, 2022) and (Yulianti, Oktaviano, & Desi, 2022). Job Market considerations influence the decision to choose a career in taxation, especially as a tax consultant. That is, Job Market Considerations can affect a person's dissatisfaction which has an impact on the low assessment of job market considerations in the tax consulting profession. However, the results of the study are not in line with the results of the study (Lorensia, Pratiwi, & Petra, 2022); (Damayanti & Kurniawan, 2021) and (Wardani & Novianti, 2022) which states that job market considerations do not affect career selection decisions in the field of taxation, especially as tax consultants.

METHODS

The research method used in this study is quantitative with a causal approach, which is to prove the influence between Perception, Social Motivation and Job

Market Considerations on Student Career Interest in becoming Tax Consultants in accounting students of Pamulang University. Quantitative research will form cause and effect between dependent and independent variables and causal associative research is a formulation of research problems that are in the nature of asking the relationship between two or more variables. (Sugiyono, 2019).

The type of data used in this study is Primary Data. Primary Data is a data source that directly provides data to the data collector (Sugiyono, 2016). Testing in this study uses descriptive statistical tests, validity tests and reliability tests for data quality testing, normality tests, multicholinerity tests, and heterokedasticity tests for classical assumption testing, multiple linear regression tests, determination coefficient tests, t tests and f tests for hypothesis testing.

RESULTS AND DISCUSSION

1. Descriptive Statistical Test

The variables used in this study are Perception, Social Motivation, Job Market Considerations and Career Interest in Tax Consultants. Descriptive statistical tests can provide an overview of research results such as minimum values, maximum, mean, and standard deviation.

Table 1. Descriptive Statistical Test Results

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Persepsi	120	7.00	25.00	20.9917	3.28863
Motivasi Sosial	120	5.00	25.00	19.0250	3.93319
Pertimbangan Pasar Kerja	120	5.00	25.00	18.9667	3.59021
Minat Berkarir di Bidang Konsultan Pajak	120	5.00	25.00	19.0583	3.79583
Valid N (listwise)	120				

Source : *Output* SPSS version 23, 2023

Based on table 1. above it can be known that the object studied (N) is as many as 120 data. Descriptive analysis shows that the statistical results for the Perception variable are the minimum value of 7 with a maximum value of 25, while the average value is 20.99 and the standard deviation is 3.288. While the statistical results for the Social Motivation variable are the minimum value of 5 with a maximum. Then the statistical results for the Labor Market Consideration variable (X3) are the minimum value of 5 with a maximum value of 25, while the

average value is 18.96 and the standard deviation is 3.590. And the statistical results for the variable Career Interest in the Field of Tax Consultant (Y) are the minimum value of 5 with a maximum value of 25, while the average value is 19.05 and the standard deviation is 3.795.

2. Validity Test

The variables used in this study are Perception, Social Motivation, Job Market Considerations and Career Interest in Tax Consultants. The calculation of the validity test in this study is by comparing between *r* count, *r* table and significant values of 5% or 0.05. And the number of samples is $n = 120$ and $df = n - 2$, $df = 120 - 2 = 118$ then the *r* value of the table is 0.1793.

Table 2. Validity Test Results

The variables	Item	Question	<i>r</i> count	<i>r</i> table	Significant	Information
Perception (X1)	X1.1	1	0,809	0,1793	0,05	Valid
	X1.2	2	0,809	0,1793	0,05	Valid
	X1.3	3	0,849	0,1793	0,05	Valid
	X1.4	4	0,753	0,1793	0,05	Valid
	X1.5	5	0,787	0,1793	0,05	Valid
Social Motivation (X2)	X2.1	1	0,822	0,1793	0,05	Valid
	X2.2	2	0,877	0,1793	0,05	Valid
	X2.3	3	0,794	0,1793	0,05	Valid
	X2.4	4	0,857	0,1793	0,05	Valid
	X2.5	5	0,839	0,1793	0,05	Valid
Job Market Considerations (X3)	X3.1	1	0,696	0,1793	0,05	Valid
	X3.2	2	0,851	0,1793	0,05	Valid
	X3.3	3	0,838	0,1793	0,05	Valid
	X3.4	4	0,820	0,1793	0,05	Valid
	X3.5	5	0,856	0,1793	0,05	Valid
Career Interest in Tax Consultants (Y)	Y.1	1	0,796	0,1793	0,05	Valid
	Y.2	2	0,847	0,1793	0,05	Valid
	Y.3	3	0,831	0,1793	0,05	Valid
	Y.4	4	0,876	0,1793	0,05	Valid
	Y.5	5	0,873	0,1793	0,05	Valid

Source : Primary data processed, 2023

Based on the validity test in table 2. Above, for the variables Perception, Social Motivation, Job Market Considerations and Career Interest in the Field of Tax Consultants show that the 5 statement items contained in the questionnaire are declared valid because r calculate $>$ r table 0.1793.

3. Reliability Test

According to (Ghozali, 2016) reveals a variable is said to be reliable if it has a Cronbach's Alpha value of > 0.60

Table 3. Reliability Test Results

The variables	Item	Alpha Cronbach	Critical Value	Information
Perception (X1)	5	0,858	0,6	Reliable
Social Motivation (X2)	5	0,894	0,6	Reliable
Job Market Considerations (X3)	5	0,870	0,6	Reliable
Career Interest in the Field of Tax Consultants (Y)	5	0,898	0,6	Reliable

Source : Primary data processed, 2023

Based on reliability tests in table 4. The reliability test results on each variable showed a Cronbach Alpha value of > 0.60. So it can be concluded that all statements in the questionnaire are declared reliable and the questionnaire is ready to be used as an instrument in research.

4. Normality test

The normality test can also use the Kolmogorov-Smirnov Test with non-parametric statistics, by first determining the test hypothesis, Ghozali (2016:30)

Table 4. Normality Test Results

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		120
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	2.34289348
Most Extreme Differences	Absolute	.078
	Positive	.041
	Negative	-.078
Test Statistic		.078
Asymp. Sig. (2-tailed)		.071 ^c

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

Source : *Output* SPSS version 23, 2023

Based on table 4. It can be seen that the probability value (sig) is 0.07 > 0.05. Then it can be concluded that the residual values are normally distributed or the normality test is fulfilled.

5. Multicollinearity Test

Multicollinearity Test according to Ghozali (2016:103) Aims to test whether the regression model found a correlation between independent (free)

variables. The cut-off value commonly used to indicate the absence of multicollinearity is a tolerance of > 0.10 or a VIF value of < 10 .

Table 5. Multicollinearity Test Results

Model		Coefficients ^a					Collinearity Statistics	
		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Tolerance	VIF
		B	Std. Error	Beta				
1	(Constant)	2.028	1.436		1.412	.161		
	Persepsi	.147	.096	.127	1.528	.129	.475	2.106
	Motivasi Sosial	.368	.098	.382	3.769	.000	.320	3.122
	Pertimbangan Pasar Kerja	.366	.104	.346	3.514	.001	.338	2.956

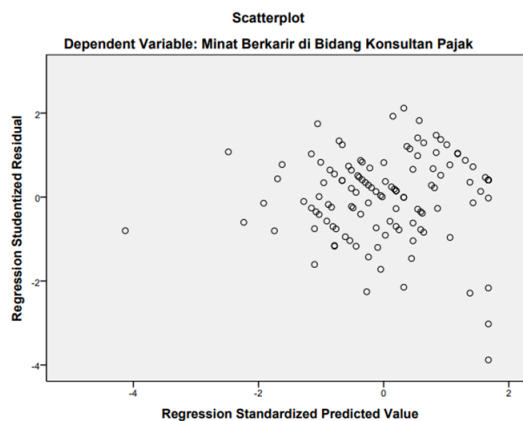
a. Dependent Variable: Minat Berkarir di Bidang Konsultan Pajak

Source : *Output* SPSS version 23, 2023

Based on table 5. shows that the VIF value of the independent variable in this study is smaller than 10, which is 1.011 and the tolerance of all independent variables is more than > 0.10 , thus it can be concluded that there is no symptom of multicollinearity between independent variables in this regression model.

6. Heteroscedasticity test

According to Ghozali (2016:134) Stating heteroscedasticity test aims to test whether in regression models there is an inequality of variance from residual one observation to another observation. How to predict the presence or absence of heteroscedasticity in a model can be seen with the Scatterplot image pattern.



Source : *Output* SPSS version 23, 2023

Figure 1. Heteroscedasticity Test

Results Based on the results of figure 4.3 above, it shows that the points on the scatterplot graph spread randomly or do not form certain patterns and are spread both above and below the number 0 on the Y axis. So it can be concluded that there is no heteroscedasticity in the regression model, so the regression model is feasible to use.

7. Multiple Linear Regression Analysis

Multiple linear regression analysis is used by research, when the study intends to predict how the dependent variable states, when two or more independent variables as predictor factors are manipulated. So multiple regression analysis will be performed when the number of independent variables is at least 2. In explaining the influence between independent and dependent variables, the model used is a multiple linear regression model.

Table 6. Multiple Linear Regression Analysis

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2.028	1.436		1.412	.161
	Persepsi	.147	.096	.127	1.528	.129
	Motivasi Sosial	.368	.098	.382	3.769	.000
	Pertimbangan Pasar Kerja	.366	.104	.346	3.514	.001

a. Dependent Variable: Minat Berkarir di Bidang Konsultan Pajak

Source : *Output* SPSS version 23, 2023

Based on table 4.20 of multiple linear regression test results above, the regression formula equation is obtained as follows:

$$Y = 2,028 + 0,147 X_1 + 0,368 X_2 + 0,366 X_3 + e$$

8. Coefficient of Determination

According to Ghazali (2016:98) The coefficient of determination is used to measure the ability of the independent variable to the dependent variable. In the results of this test there are three independent variables, so the Adjusted R Square is used.

Table 7. Coefficient of Determination Result

Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.787 ^a	.619	.609	2.37300	2.152

a. Predictors: (Constant), Pertimbangan Pasar Kerja, Persepsi, Motivasi Sosial

b. Dependent Variable: Minat Berkarir di Bidang Konsultan Pajak

Source : *Output* SPSS version 23, 2023

Based on Table 7. The results of the Coefficient of Determination Test above, the value of the coefficient of determination can be seen in the Adjusted R Square column, which is 0.609. This shows that the magnitude of the influence of perception, social motivation and job market considerations on

the interest of career students to become tax consultants is 60% while the remaining 40% is caused by other variables outside the study.

9. Test t (Partial)

According to Ghozali (2016:97) The t-test basically shows how far one independent variable has influence individually in explaining the variation of the dependent variable. The test was conducted using significance level 0.05 ($\alpha=5\%$). The test procedure is as follows:

- a. If $t_{count} \leq t_{table}$ with a level of 5% or a Sig value of ≥ 0.05 , then H_0 is accepted and H_a is rejected, meaning there is no partial effect on the independent variable on the dependent variable
- b. If $t_{count} > t_{table}$ with a level of 5% or a Sig value of < 0.05 , then H_a is accepted and H_0 is rejected, meaning that there is a partial influence on the independent variable on the dependent variable

Table 8. t-Test Result

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	2.028	1.436		1.412	.161
Persepsi	.147	.096	.127	1.528	.129
Motivasi Sosial	.368	.098	.382	3.769	.000
Pertimbangan Pasar Kerja	.366	.104	.346	3.514	.001

a. Dependent Variable: Minat Berkarir di Bidang Konsultan Pajak

Source : *Output* SPSS version 23, 2023

Based on Table 8. The t test (partial) above, the perception variable has no effect with a significance value of 0.129 and a calculated t value of 1.528 on the interest of career students to become tax consultants. While Social Motivation and Job Market Considerations affect the interest of career students to become tax consultants because the calculated t value is greater than the table t of 1.980 and the significance value is smaller than 0.05.

10. F Test (Simultaneous)

According to Ghozali (2016:96) states that basically the F test shows whether all the independent variables included in the model have a simultaneous influence on the dependent variable. The F test is performed by comparing the calculated F

value with the F table and looking at the significance value of 0.05 in the following way:

- a. If $F_{\text{calculate}} \leq F_{\text{table}}$ or the probability $\text{Sig} \geq 0.05$, H_0 is accepted and H_a is rejected meaning that there is no simultaneous influence on the independent variable on the dependent variable
- b. If $F_{\text{calculate}} > F_{\text{table}}$ or probability $\text{Sig} < 0.05$, H_0 is rejected and H_a is accepted meaning that there is a simultaneous influence on the independent variable on the dependent variable.

Table 9. Uji F Test Result

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1061.383	3	353.794	62.829	.000 ^b
	Residual	653.209	116	5.631		
	Total	1714.592	119			

a. Dependent Variable: Minat Berkarir di Bidang Konsultan Pajak

b. Predictors: (Constant), Pertimbangan Pasar Kerja, Persepsi, Motivasi Sosial

Source : *Output SPSS version 23, 2023*

Based on Table 9. Test F (Simultaneous) above, it is known that $n = 120$, significance level 0.05 and free degree is $df = n-k$ or $120-4 = 116$. In this study using F table with a significance level of 0.05, the F table value of 3.07 was obtained. So the value of F calculate $62.829 > F$ table 3.07 with a significance of $0.00 < 0.05$, it can be concluded that the Variables of Perception, Social Motivation and Job Market Considerations simultaneously affect the Interest of Career Students as Tax Consultants.

CONCLUSION

1. The influence of perception on students' interest in a career as a tax consultant. Based on the results of partial testing (Statistical Test t), it is known that the calculated t value is $1.528 < 1.980$ and the significance value is $0.129 > 0.05$. From these results, it can be concluded that H_0 is accepted and H_a is rejected, meaning that there is no influence between the variables of Perception of Student Interest in a Career in Becoming a Tax Consultant. This is because the

student's perception of a career as a tax consultant is not so high because students' perceptions of taxes caused by the many cases about taxes make students reluctant to have a career in taxation. The results of this test are also in accordance with the results of previous research conducted by (Khairunnisa & Kurniawan, 2020); (Wardani & Novianti, 2022); and (Damayanti & Kurniawan, 2021) which states that perception does not affect career selection decisions in the field of taxation, especially as a tax consultant.

2. The influence of social motivation on students' interest in a career as a tax consultant. Based on the results of partial testing (Statistical Test t), it is known that the calculated t value is $3.769 > 1.980$ and the significance value is $0.00 < 0.05$. From these results, it can be concluded that H_0 is accepted and H_a is accepted, meaning that there is an influence between the variables Social Motivation on Student Interest in a Career as a Tax Consultant. This is because social encouragement that comes from figures who are exemplified or used as role models can motivate students to have a career as a tax consultant. The results of this test are also in accordance with the results of previous research conducted by (Yasa, Pradnyani, & Atmadja, 2019); (Rahmawati, Pahala, & Utamingtyas, 2022); and (Yulianti, Oktaviano, & Desi, 2022) Job Market considerations influence the decision to choose a career in taxation, especially as a tax consultant.

3. The influence of job market considerations on students' interest in a career as a tax consultant.

Based on the results of partial testing (Statistical Test t), it is known that the calculated t value is $3.514 > 1.980$ and the significance value is $0.001 < 0.05$. From these results, it can be concluded that H_0 is accepted and H_a is accepted, meaning that there is an influence between the variables of Job Market Considerations on Student Interest in a Career as a Tax Consultant. This is because in a career someone must consider such as job security, job availability and easy access to job vacancies so that job market considerations affect student interest in a career as a tax consultant. The results of this test are also in accordance with the results of previous research conducted by (Yasa, Pradnyani, & Atmadja, 2019); (Rahmawati, Pahala, & Utamingtyas, 2022); & (Yulianti, Oktaviano, & Desi, 2022) Job Market considerations influence the decision to choose a career in taxation, especially as a tax consultant.

4. The Influence of Perception, Social Motivation and Job Market Considerations on Student Interest in a Career as a Tax Consultant. Based on the results of simultaneous testing (Statistical Test f) it is known that $n = 120$, significance level 0.05 and free degree $df = n-k$ or $120-4 = 116$. In this study using F table with a significance level of 0.05, the F table value of 3.07 was obtained. Then the value of F calculate $62.829 > F$ table 3.07 with significance $0.00 < 0.05$. From these results, it can be concluded that H_0 is rejected and H_a is accepted, meaning that each variable together has a role in influencing the interest of career students to become tax consultants.

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