

Students' Intention to Pursue A Career in Taxation from the Perspective of the Theory of Planned Behavior

Gloria¹, Grace Pontoh², Amiruddin³

Faculty of Economics and Business, Hasanuddin University, Indonesia

Abstract: This research aims to examine and analyze the intention of students to pursue a career in taxation among accounting students at Hasanuddin University. This study uses three constructs in the theory of planned behavior (TPB), namely attitude, subjective norm, and perceived behavioral control, as well as learning experience as a moderating variable. This research uses primary data from questionnaires distributed to 185 respondents, accounting students class 2021-2022. The research results indicate that attitude, subjective norms, and perceived behavioral control influence students' intention to pursue a career in taxation, while learning experience fails to moderate the influence of attitude, subjective norms, and perceived behavioral control on students' intention to pursue a career in taxation.

Keywords: Career, Intention, Learning Experience, Taxation, Theory of Planned Behavior

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¹ E-mail: gloriaaa121@gmail.com (Correspondence Author)

² E-mail: gracetpontoh@fe.unhas.ac.id

³ E-mail: amiruddinj64@gmail.com

1. INTRODUCTION

Indonesia's economic activity cannot be separated from the role of taxes because it has a large contribution to the state (Khairunnisa & Kurniawan, 2020). Taxes are Indonesia's largest revenue at 81% of total government revenue (Fadly & Saragih, 2019). Taxes are mandatory contributions that are used to finance government expenditures and do not receive direct reciprocity. Taxes have a budgetary function, namely one source of revenue to finance government expenditures (Fadly & Saragih, 2019). The importance of tax revenue is in line with the importance of good tax management and will certainly require adequate human resources in the field of taxation (Muzialani et al., 2022).

According to the Human Resources Bureau of the Ministry of Finance, the number of existing tax employees is not proportional to the number of taxpayers. In 2020 the number of tax employees reached 45,910 people, then in 2021 it fell to 45,652 people, and in 2022 45,315 people remained (Anjani et al., 2023). The number of tax authorities and tax consultants in Indonesia is certainly not ideal in terms of collecting taxes, which will certainly have an impact on the inefficiency of tax collection throughout Indonesia (Anjani et al., 2023). The lack of a tax consultant workforce causes less than optimal taxpayer compliance in carrying out their tax obligations (Sutanto et al., 2022). Based on data from the Indonesian Tax Consultants Association (IKPI) until 2019, registered tax consultant members numbered around 5,000 people, which has increased in 2020 to 5,589 people and in 2022 to 6,526 people.

Despite the increase in the number of tax consultants, when compared to the huge increase in the number of taxpayers, the number of tax consultants in Indonesia is still relatively low. This can be seen from the number of taxpayers who have increased from 2019 to 2020, namely 3.87 million taxpayers or 42.51 million taxpayers to 46.38 million taxpayers. In 2021, it increased to 49.82 million taxpayers and in 2022 it increased by 16.5 million taxpayers to 66.3 million taxpayers. This phenomenon shows that the increase in the number of registered taxpayers is not proportional to the number of tax consultants which is still relatively low (Sutanto et al., 2022). Based on these things, this study aims to test and analyse students' intention to pursue a career in taxation for accounting students at Hasanuddin University. This study uses three constructs in the theory of planned behavior (TPB), namely attitudes, subjective norms, and perceived behavioural control, and learning experience as a moderating variable.

2. LITERATURE REVIEW

Theory of Planned Behavior (TPB)

Theory of Planned Behavior developed by Ajzen (1991) is a development of the previous theory, Theory of Reasoned Action (Fishbein & Ajzen, 1975). The Theory of Rational Action (TRA) originated in the 1960s and recognises that humans are rational and use available information, assess the implications of their behaviour to decide on their achievements (Ajzen & Fishbein, 1980). Behavioural intentions will determine a person's behaviour. The Theory of Rational Action proposes that behavioural intention is a function of attitude and subjective norm towards behaviour (Fishbein & Ajzen, 1975).

Therefore, Ajzen (1991) developed the Theory of Planned Behavior as a continuation of the development of the Theory of Rational Action, by adding the variable of perceived behavioural control as an effort to understand individual limitations in performing certain behaviours.

Social Learning Theory

Social learning theory is an extension of traditional behaviouristic learning theory. Social learning theory was developed by Bandura (1986). It accepts most of the principles of behavioural learning theory, but places more emphasis on the effects of cues on behaviour, and on internal mental processes. The origin of this theory is called learning, which is learning by observing the behaviour of others, the premise is learning by observing the behaviour of individuals (Warini et al., 2023). Social learning theory is a theory of human learning behaviour that essentially considers learning to be done internally by individuals by observing the behaviour of social groups, not only based on responses to external stimuli (Bandura, 1986).

Attitude

In the Theory of Planned Behaviour, attitude towards behaviour is influenced by behavioural beliefs where these beliefs are the beliefs held by individuals about the outcome of a behaviour and the evaluation of the results carried out. Ajzen (2001) defines attitude as the sum of affections (feelings) that a person feels to accept or reject an object or behaviour and is measured by a procedure that places the individual on a two-pole evaluative scale, for example good or bad, agree or reject, and others. According to Jogiyanto (2007), attitude is an evaluation of a person's positive or negative beliefs or feelings if they have to perform a behaviour that will be determined.

Subjective Norm

Subjective norm is a person's perception or view of the beliefs of others that will affect the interest in doing or not doing the behaviour under consideration (Jogiyanto, 2007). Ajzen (1991) states that subjective norms have referred to the notion of perceived social pressure to perform or not perform a behaviour. In some studies, subjective norms are expressed as personal or moral norms, parental influence, human factors, human influences, or influence of significant people (Jogiyanto, 2007).

Perceived Behavioral Control

Perceived behavioural control is defined by Ajzen (1991) as the perceived ease or difficulty of performing a behaviour. Numerous factors can interfere with the relationship between interest and behaviour. Obviously, the successful performance of a behaviour depends on one's ability to control factors that may influence the behaviour. Perceived behavioural control reflects past experience as well as anticipated barriers. The general rule is, the more attractive attitudes and subjective norms towards a perceived behavioural control, the stronger a person's interest in performing the behaviour under consideration (Jogiyanto, 2007).

Perceived Learning

Perceived learning is a number of learner activities that are carried out to obtain new information and competencies in accordance with the objectives to be achieved (Irfannisa, 2023). The learning experience is important in the academic achievement of students because it can measure what students feel about the learning experienced, and can be related to the grades they get (Rockinson-Szapkiw et al., 2016).

Intention

Intention is defined as the desire to perform a behaviour. Intention is not always static, intention can change over time. The wider the time interval, the more likely changes in intention (Jogiyanto, 2007). Theory of Planned Behaviour says that a person can act on his intention only if he has control over his behaviour (Ajzen, 2002). Intention is a function of two basic determinants, the first determinant related to personal factors is attitude towards behaviour and the second determinant of intention related to social influence is subjective norms (Afdalia et al., 2014).

Hypothesis

Based on the Theory of Planned Behavior, attitude is the sum of the affections (feelings) that a person feels to accept or reject an object or behaviour and is measured by a procedure that places the individual on a two-pole evaluative scale, for example good or bad; agree or reject, and others (Fishbein & Ajzen, 1975). Attitude is an evaluation of a person's positive or negative beliefs or feelings if they have to perform a behaviour that will be determined (Jogiyanto, 2007). Attitude is the first determinant that affects behavioural intention because it comes from within a person. Previous research shows that attitude constructs have a positive effect on career intentions (Maâ & Pujiati, 2018; Fadly & Saragih, 2019; Hatta & Riduan 2019). Based on the description above, the hypothesis in this study is as follows:

H₁: Attitude has a positive effect on the intention of accounting study programme students to pursue a career in taxation.

According to Ajzen (1991), subjective norms refer to the perception of social pressure in carrying out certain behaviours. Subjective norm is a person's perception or view of a belief of others that will influence the intention to do or not do the behaviour under consideration (Jogiyanto, 2007). Subjective norm, which is the second determinant of intention, is also considered as a function of belief, namely a person's belief that certain individuals or groups agree or disagree with a certain behaviour. Previous research shows that the subjective norm construct has a positive effect on career intentions (Mihartinah & Coryanata, 2018; Fadly & Saragih, 2019; Hatta & Riduan, 2019). Based on the description above, the hypothesis in this study is as follows:

H₂: Subjective norms have a positive effect on the intention of accounting study programme students to pursue a career in taxation.

Based on the theory of planned behaviour, it is necessary to add the concept of perceived behavioural control so that behaviour can be under the control of individuals (Jogiyanto, 2007). Perceived behavioural control is the perceived ease or difficulty of performing a behaviour (Ajzen, 1991).

Perceived behavioural control is determined by the existence of control beliefs, namely beliefs about the existence of factors that will facilitate or hinder behaviour (Jogiyanto, 2007). Previous research shows that the construct of perceived behavioural control has a positive effect on career intention (Santos et al., 2018; Noermansyah & Mahmudah, 2018; Imtihanah, 2022). Based on the description above, the hypothesis in this study is as follows:

H₃: Perceived behavioural control has a positive effect on the intention of accounting study program students to pursue a career in taxation.

Theory of Planned Behaviour (TPB) developed by Ajzen (1991). In the theory of planned behaviour, attitude towards certain behaviours is one of the key factors that influence a person's intention to take an action, including in the context of a career. Attitude is an evaluation of a person's positive or negative beliefs or feelings if they have to perform a behaviour that will be determined (Jogiyanto, 2007). Social learning theory states that a person's current behaviour is the result of previous experience. In certain situations, a person learns a behaviour, over time the behaviour can become a habit (Bandura, 1986). If students have good learning experiences that are relevant to taxation, then these experiences can strengthen the positive relationship between attitudes and intentions. Supportive learning experiences can strengthen students' beliefs that they are able to succeed in the field of taxation, thus strengthening the intention to choose this career. Previous research, Nisa (2019); Umar et al. (2023); Sunandi et al. (2023) shows that moderation of experience has a positive influence on student intentions. Based on the description above, the hypothesis in this study is as follows:

H₄: Attitude has a positive effect on the intention of accounting study programme students to pursue a career in taxation with learning experience as a moderating variable.

Based on the Theory of Planned Behaviour (TPB), subjective norms are one of the main determinants that influence an individual's intention to take an action (Ajzen, 1991). Subjective norms reflect individuals' perceptions of the expectations of people around them (such as family, friends, lecturers) who are important to them (Jogiyanto, 2007). Bandura's Social Learning Theory states that learning occurs in a social context and is influenced by observation, imitation, and direct experience (Bandura, 1986). Students are not only influenced by subjective norms but also by their own learning experiences. If they see influential individuals around them (such as lecturers, mentors, or professionals in taxation) who are successful in the field of taxation, then they tend to imitate that behaviour and feel motivated to follow in the same footsteps. Previous research, Nisa (2019); Umar et al. (2023); Sunandi et al. (2023) shows that moderation of experience has a positive influence on student intentions. Based on the description above, the hypothesis in this study is as follows:

H₅: Subjective norm has a positive effect on the intention of accounting study programme students to pursue a career in taxation with learning experience as a moderating variable.

Based on the Theory of Planned Behavior (TPB), it states that perceived behavioural control affects a person's intention to take an action (Ajzen, 1991). A person with high perceived behavioural control will feel more able to overcome obstacles and achieve their goals. In his theory, Bandura emphasises that a person's belief in their ability to succeed in a task is strongly influenced by self-efficacy (Bandura, 1986). Positive learning experiences can strengthen self-efficacy and help individuals overcome obstacles or challenges. Bandura also asserts that individuals who see others succeed (modelling) will be more confident to imitate the same behaviour. Previous research, Nisa (2019); Umar et al. (2023); Sunandi et al. (2023) shows that moderation of experience has a positive influence on student intentions. Based on the description above, the hypothesis in this study is as follows:

H₆: Perceived behavioural control has a positive effect on the intention of accounting study program students to pursue a career in taxation with learning experience as a moderating variable.

3. RESEARCH METHOD

This research was conducted to test the hypothesis by testing the effect on all variables studied. The data collection method used in this study uses a survey method, namely field research conducted on several sample members of a particular population and data collection is carried out using a questionnaire. Data collection has been carried out on accounting students of the Faculty of Economics and Business at Hasanuddin University. The sample of this study was accounting students class 2021-2022 and obtained 185 respondents. Based on the source, the data in this study is primary data.

The independent variables in this study are attitude which is measured by five indicators introduced by Ajzen (1991), subjective norm which is measured by three indicators introduced by Ajzen (1991), perceived behavioural control which is measured by four indicators introduced by Ajzen (1991), while the dependent variable is intention which is measured by five indicators introduced by Ajzen (1991), and the moderating variable in this study is perceived learning experience which is measured by four indicators introduced by Jogiyanto (2007). All indicators are measured using a Likert scale with five answer options.

Research data analysis is part of the data testing process after the selection and collection stages of research data. The data analysis used in this study is the Partial Least Square (PLS) approach. According to Jogiyanto & Abdillah (2009), PLS is one of the variant-based SEM statistical methods designed to solve multiple regression when specific problems occur in the data, such as small research sample sizes, missing data, and multicollinearity. The data analysis technique used in this study uses the Partial Least Square (PLS) based Structure Equation Model (SEM) method which aims to conduct path analysis with latent variables. The tool used is SmartPLS software ver. 4.0 for windows.

4. RESULTS AND DISCUSSION

Research Results

Outer model analysis is an analysis used to see the relationship between variables and their indicators. Measurement model analysis (outer model) aims to evaluate the variables under study, validity (accuracy), and reliability (reliability) of a variable. The construct validity test consists of 2 parts, namely discriminant validity and convergent validity.

Based on tabel 1, cross loading, it can be seen that the variables, attitudes, subjective norms, perceived behavioural control, learning experience and career intentions have met the requirements of discriminant validity, namely the cross loading value > 0.7 (Jogiyanto & Abdillah, 2009). This indicates good discriminant validity.

Tabel 1. Cross Loading

	AT	INT	PB	PBC	SN	PB x AT	PB x SN	PB x PBC
AT1	0.816							
AT2	0.850							
AT3	0.801							
AT4	0.804							
AT5	0.731							
INT1		0.839						
INT2		0.896						
INT3		0.907						
INT4		0.888						
INT5		0.824						
PB1			0.894					
PB2			0.944					
PB3			0.881					
PB4			0.933					
PBC1				0.822				
PBC2				0.846				
PBC3				0.805				
PBC4				0.865				
SN1					0.860			
SN2					0.818			
SN3					0.836			
PB x SN							1.000	
PB x AT						1.000		
PB x PBC								1.000

Source: Data management with SmartPLS 4.0 (2024)

Based on tabel 2, it can be seen that the loading factor value for each indicator has a value of more than 0.7 so that all indicators have met the requirements of convergent validity. Therefore, the question indicators with the variables in this study are valid.

Tabel 2. Loading Factor

Variabel	Loading Factor
<i>Attitude</i>	
AT1	0.816
AT2	0.850
AT3	0.801
AT4	0.804
AT5	0.731
<i>Subjective Norm</i>	
SN1	0.860
SN2	0.818
SN3	0.836
<i>Perceived Behavior Control</i>	
PBC1	0.822
PBC2	0.846
PBC3	0.805
PBC4	0.865
<i>Intention</i>	
INT1	0.839
INT2	0.896
INT3	0.907
INT4	0.888
INT5	0.824
<i>Perceived Learning</i>	
PB1	0.894
PB2	0.944
PB3	0.881
PB4	0.933

Source: Data management with SmartPLS 4.0 (2024)

Based on tabel 3, it can be seen that the AVE value for all variables is more than 0.5. So it can be concluded that all variables fulfil convergent validity because they have a loading factor value > 0.7 and an AVE value > 0.5 .

Tabel 3. Average Variance Extracted (AVE)

Average Variance Extracted (AVE)	
AT	0.642
INT	0.759
PB	0.834
PBC	0.697
SN	0.702

Source: Data management with SmartPLS 4.0 (2024)

Based on tabel 4, it can be seen that the composite reliability value is above 0.7. So, it can be concluded that the constructs of Attitude, Subjective Norms, Perceived Behavioural Control, Learning Experience, and Career Intention have good reliability.

Tabel 4. Construct Reliability and Validity

	Cronbach's alpha	Composite reliability (rho_a)	Composite reliability (rho_c)
AT	0.861	0.869	0.899
INT	0.920	0.924	0.940
PB	0.934	0.945	0.953
PBC	0.856	0.881	0.902
SN	0.792	0.817	0.876

Source: Data management with SmartPLS 4.0 (2024)

Inner model testing is carried out to see the relationship between constructs, significance values and R-square of the research model. The structural model is evaluated by looking at the R-square value for the t-test dependent construct and the significance of the structural path parameter coefficient.

Based on SmartPLS output, the R-square value for the intention to use variable is obtained at 0.709. These results indicate that 70% of the intention to use variable can be influenced by attitude variables, subjective norms, and perceived behavioural control while 30% is influenced by other variables outside the study.

Tabel 5. Hypothesis Test Results

	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics	P values	Description
AT -> INT	0.402	0.406	0.070	5.710	0.000	Accepted
PBC -> INT	0.298	0.304	0.079	3.758	0.000	Accepted
SN -> INT	0.199	0.201	0.066	2.997	0.003	Accepted
PB x AT -> INT	-0.076	-0.081	0.086	0.889	0.374	Rejected
PB x SN -> INT	-0.032	-0.027	0.086	0.373	0.709	Rejected
PB x PBC -> INT	0.007	0.007	0.070	0.101	0.919	Rejected

Source: Data management with SmartPLS 4.0 (2024)

Based on the results of hypothesis testing, the attitude construct affects accounting students' intention to pursue a career in taxation where the T-statistic (5.710) is greater than the t-table (1.96), the original sample (0.402), and the p-values (0.000) are smaller than the threshold value (0.05). So it can be concluded that the attitude variable is significant and has a positive effect on the intention of accounting students to pursue a career in taxation.

Based on the results of hypothesis testing, the subjective norm construct affects accounting students' intention to pursue a career in taxation where the T-statistic (2.997) is greater than the t-table (1.96), the original sample (0.199), and the p-values (0.003) are smaller than the threshold value (0.05). So it can be concluded that the subjective norm variable is significant and has a positive effect on the intention of accounting students to pursue a career in taxation.

Based on the results of hypothesis testing, the perceived behaviour control construct affects accounting students' intention to pursue a career in taxation where the T-statistic (3.758) is greater than the t-table (1.96), the original sample (0.298), and the p-values (0.000) are smaller than the threshold value (0.05). So it can be concluded that the perceived behaviour control variable is significant and has a positive effect on the intention of accounting students to pursue a career in taxation.

Based on the results of hypothesis testing, the attitude construct does not affect accounting students' intention to pursue a career in taxation moderated by perceived learning experience where the T-statistic (0.889) is smaller than the t-table (1.96), the original sample (-0.076), and the p-values (0.374) are greater than the threshold value (0.05). So it can be concluded that the perceived behaviour control variable is significant and has a positive effect on the intention of accounting students to pursue a career in taxation.

Based on the results of hypothesis testing, the subjective norm construct does not affect accounting students' intention to pursue a career in taxation moderated by perceived learning experience where the T-statistic (0.373) is smaller than the t-table (1.96), the original sample (-0.032), and the p-values (0.709) are greater than the threshold value (0.05). So it can be concluded that the subjective norm variable is not significant and has a positive effect on the intention of accounting students to pursue a career in taxation moderated by perceived learning experience.

Based on the results of hypothesis testing, the perceived behaviour control construct does not affect accounting students' intention to pursue a career in taxation moderated by perceived learning experience where the T-statistic (0.101) is smaller than the t-table (1.96), the original sample (0.007), and the p-values (0.919) are greater than the threshold value (0.05). So it can be concluded that the perceived behaviour control variable is not significant and has a positive effect on the intention of accounting students to pursue a career in taxation moderated by perceived learning experience.

Discussion

The Influence of Attitude on Accounting Students' Intention to Make a Career in Taxation

Based on the results of statistical calculations that have been carried out, it can be concluded that the attitude construct has a positive effect on the intention of accounting students to have a career in taxation. Based on the Theory of Planned Behavior, attitude is the sum of the affections (feelings) that a person feels to accept or reject an object or behaviour and is measured by a procedure that places the individual on a two-pole evaluative scale, for example good or bad; agree or reject, and others (Fishbein & Ajzen, 1975). Attitude is an evaluation of a person's positive or negative beliefs or feelings if they have to perform a behaviour that will be determined (Jogiyanto, 2007).

The results of this study are in accordance with research conducted by Maâ & Pujiati (2018), Fadly & Saragih (2019), Hatta & Riduan (2019), which show that attitude is proven to have an effect on accounting students' intention to pursue a career in taxation. The results of this study indicate that accounting students have positive beliefs about a career in taxation. A person who believes that performing a certain behaviour will lead primarily to positive outcomes, will maintain a good attitude towards performing the behaviour.

The Influence of Subjective Norms on Accounting Students' Intention to Make a Career in Taxation

Based on the results of the statistical calculations that have been conducted, it can be concluded that the attitude construct has a positive influence on accounting students' intention to pursue a career in taxation. According to Ajzen (1991), subjective norms refer to the perception of social pressure in carrying out certain behaviors. Subjective norms are an individual's perception or view of the beliefs of others that will influence the intention to perform or not perform the behavior being considered (Jogiyanto, 2007). If someone perceives that the people around them (family, friends, and lecturers) believe they have the necessary qualifications and abilities to pursue a career in taxation, then the likelihood of their intention to pursue a career in taxation increases, and ultimately, after graduation, they choose to pursue a career in taxation.

The results of this study are consistent with the research conducted by Mihartinah & Coryanata (2018), Fadly & Saragih (2019), Hatta & Riduan (2019), which show that subjective norms influence accounting students' intentions to pursue a career in taxation. The results of this study indicate that accounting students consider the advice, motivation, and encouragement from the people around them, such as family, friends, and lecturers. A person's view of other people's beliefs that will influence the intention to perform or not perform the behavior being considered.

The Influence of Perceived Behavioral Control on Accounting Students' Intentions to Pursue a Career in Taxation

Based on the results of the statistical calculations that have been conducted, it can be concluded that the attitude construct has a positive influence on accounting students' intention to pursue a career in taxation. Based on the theory of planned behavior, the concept of perceived behavioral control needs to be added so that behavior can be under individual control (Jogiyanto, 2007). Perceived behavioral control is the perceived ease or difficulty of performing a behavior (Ajzen, 1991). Perceived behavioral control is determined by the presence of control beliefs, which are beliefs about the existence of factors that will facilitate or hinder the behavior (Jogiyanto, 2007). If someone feels that they have the necessary skills and qualifications in the field of taxation, then their intention to pursue a career in taxation becomes stronger, and they ultimately choose to build a career in taxation after graduation.

The results of this study are consistent with the research conducted by Santos et al. (2018), Noermansyah & Mahmudah (2018), and Imtihanah (2022), which show that perceived behavioral control influences students' intentions to pursue a career in accounting. The results of this study indicate that perceived behavioral control over the tax profession can provide positive support for working in the field of taxation. Behavioral control can be demonstrated by the number of job vacancies in the taxation field that can attract graduates to work in the tax sector.

The Influence of Attitude on Accounting Students' Intentions to Pursue a Career in Taxation Moderated by Learning Experience

Based on the results of statistical calculations that have been conducted, it can be concluded that the attitude construct has no positive influence on accounting students' intentions to pursue a career in taxation, moderated by learning experience. Theory of Planned Behavior (TPB) developed by Ajzen (1991). In the theory of planned behavior, attitude towards certain behavior is one of the key factors that influences a person's intention to carry out an action, including in a career context. Attitude is an evaluation of a person's beliefs or positive or negative feelings if they have to carry out the behavior that will be determined (Jogiyanto, 2007). Social learning theory states that a person's current behavior is the result of previous experiences. In certain situations, a person learns a behavior, over time this behavior can become a habit (Bandura, 1986). If students have good learning experiences that are relevant to taxation, then these experiences can strengthen the positive relationship between attitudes and intentions. Supportive learning experiences can strengthen students' beliefs that they are capable of success in the field of taxation, thereby strengthening their intention to choose this career.

This research is not consistent with research by Nisa (2019), Umar et al. (2023), and Sunandi et al. (2023) which states that experiential moderation has a positive and significant influence on student intentions. The results of this research show that accounting students have not gained sufficient knowledge and skills to change their attitudes towards a career in taxation. Therefore, the results of this study show that learning experiences fail to moderate the relationship between attitudes and students' intentions to pursue a career in taxation.

The Influence of Subjective Norms on Accounting Students' Intentions to Pursue a Career in Taxation Moderated by Learning Experience

Based on the statistical calculations that have been conducted, it can be concluded that the construct of subjective norms does not have a positive effect on accounting students' intention to pursue a career in taxation, moderated by learning experience. Based on the Theory of Planned Behavior (TPB), subjective norms are one of the main determinants that influence an individual's intention to perform an action (Ajzen, 1991). Subjective norms reflect an individual's perception of the expectations of the people around them (such as family, friends, professors) who are important to them (Jogiyanto, 2007). Bandura's Social Learning Theory states that learning occurs in a social context and is influenced by observation, imitation, and direct experience (Bandura, 1986). Students are not only influenced by subjective norms but also by their own learning experiences. If they see influential individuals around them (such as lecturers, mentors, or professionals in taxation) who are successful in the field of taxation, they are likely to imitate that behavior and feel motivated to follow the same path.

This research is inconsistent with the studies by Nisa (2019), Umar et al. (2023), and Sunandi et al. (2023), which state that experience moderation has a positive and significant effect on students' intentions. The results of this study indicate that accounting students may be more inclined to make career decisions based on their personal intentions and professional goals, without being overly influenced by the views or expectations of others. Therefore, the results of this study indicate that learning experience fails to moderate the relationship between subjective norms and students' intention to pursue a career in taxation.

The Influence of Perceived Behavioral Control on Accounting Students' Intentions to Pursue a Career in Taxation Moderated by Learning Experience

Based on the statistical calculations that have been conducted, it can be concluded that the perception of behavioral control construct does not have a positive effect on accounting students' intention to pursue a career in taxation, moderated by learning experience. Based on the Theory of Planned Behavior (TPB), it states that perceived behavioral control influences a person's intention to perform an action (Ajzen, 1991). Someone with high perceptual behavioral control will feel more capable of overcoming obstacles and achieving their goals. In his theory, Bandura emphasized that a person's belief in their ability to succeed in a task is greatly influenced by self-efficacy (Bandura, 1986). Bandura (1982) stated that mastery experiences are one of the strongest ways to enhance self-efficacy, which can strengthen intentions. Positive learning experiences can reinforce self-efficacy and help individuals overcome obstacles or challenges. Bandura also emphasized that individuals who see others succeed (modeling) will be more confident in imitating the same behavior.

This research is inconsistent with the studies by Nisa (2019), Umar et al. (2023), and Sunandi et al. (2023), which state that experience moderation has a positive and significant effect on students' intentions. The results of this study indicate that accounting students feel they do not have sufficient control or are unable to pursue a career in taxation, regardless of their learning experiences. Therefore, the results of this study show that learning experiences fail to moderate the relationship between perceived behavioral control and students' intentions to pursue a career in taxation.

5. CONCLUSION

The results of this study found that attitude has a positive influence on students' intention to pursue a career in taxation. This proves that accounting students who have a positive belief in pursuing a career in taxation will also have a higher intention to pursue a career in taxation.

Subjective norm positively influences students' intention to pursue a career in taxation. This proves that when accounting students consider the encouragement, advice, and motivation from family, friends, and lecturers, their intention to pursue a career in taxation also increases.

Perceived behavior control has a positive influence on students' intention to pursue a career in taxation. This proves that accounting students consider themselves capable of pursuing a career in taxation, thus having strong confidence in their ability to intend to have a career in taxation.

Attitude, subjective norms, and perceived behavioral control do not influence students' intentions moderated by learning experience, meaning that learning experience fails to moderate and weaken the relationship between attitude, subjective norms, and perceived behavioral control on students' intentions to pursue a career in taxation.

This study recognises a number of limitations that could potentially affect the results of the study. One limitation is the number of respondents who did not meet the specified sample size, which was caused by time constraints. Future researchers are advised to use direct interviews as a complement to the questionnaire, so that respondents can provide more in depth information and the data obtained becomes more accurate.

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