

## Job Prospect and Intention on Tax Consultant Profession

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### ABSTRACT

*This study aimed to investigate accounting students' perceptions of job prospects and their intention in becoming tax consultants at University X. This study employed an exploratory qualitative approach. Questionnaires were distributed to all accounting students at University X to determine research participants. Twenty students were willing to engage in this study. The data collection was collected by means of interviews for 40 minutes. The results showed that the majority of students' perceptions of job prospects were influenced by people's opinion, including parents, teachers, siblings, friends, and even family friends. While the remaining was influenced by internet, social media, experience, working place and community's point of view. Besides, the factor that enhance the students' intention in becoming tax consultant were the passion on tax consultant profession itself, result expectation, and self-efficacy. Hence for further study, it was advised to investigate the discrepancy in tax application between Java and regions outside of Java island that required actions from relevant authorities.*

**Keywords:** Social Cognitive, Career Theory, Tax Consultant

### ABSTRAK

Penelitian ini bertujuan untuk menyelidiki persepsi mahasiswa akuntansi tentang prospek kerja dan niat mereka untuk menjadi konsultan pajak di Universitas X. Penelitian ini menggunakan pendekatan kualitatif eksploratif. Kuesioner didistribusikan ke semua mahasiswa akuntansi di Universitas X untuk menentukan peserta penelitian. Dua puluh mahasiswa bersedia untuk terlibat dalam penelitian ini. Pengumpulan data dikumpulkan dengan cara wawancara selama 40 menit. Hasil penelitian menunjukkan bahwa mayoritas persepsi mahasiswa tentang prospek kerja dipengaruhi oleh pendapat orang lain, termasuk orang tua, guru, saudara kandung, teman, dan bahkan teman keluarga. Sedangkan sisanya dipengaruhi oleh internet, media sosial, pengalaman, tempat kerja dan pandangan masyarakat. Selain itu, faktor yang meningkatkan niat mahasiswa untuk menjadi konsultan pajak adalah minat terhadap profesi konsultan pajak itu sendiri, ekspektasi hasil, dan efikasi diri. Oleh karena itu untuk penelitian selanjutnya, disarankan untuk meneliti perbedaan penerapan pajak antara Jawa dan luar Jawa yang memerlukan tindakan dari otoritas terkait.

**Kata kunci:** Social Cognitive, Career Theory, Tax Consultant

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## INTRODUCTION

Tax reforms in Indonesia are fundamental with the emergence of the Omnibus Law, followed by the Law on the Harmonization of Tax Regulations (UU No. 7/2021), forcing Indonesian citizens to be more aware of taxes. The biggest problem is that many Indonesians do not understand tax regulations and obligations. Tax consultants have an important role in taxation because they provide tax consulting services to taxpayers to help fulfil their tax obligations (Online Pajak, 2018). However, the comparison between the availability of tax consultants and the number of taxpayers in Indonesia is very large. There are around 49 million taxpayers (Redaksi DDTCNews, 2021) and around 5,040 registered tax consultants (IKPI, 2021) available in Indonesia. This shows the need for a large number of young, qualified tax consultants.

The concept used in this study is social cognitive career theory (SCCT). This theory is often used to explain one's career choice decisions (Owusu et al., 2019) which consist of interests, outcome expectations, and self-efficacy. Several previous studies gave mixed results. Intentions are often influenced by the closest people, such as parents and friends (Alimbudiono, 2020; Suryani et al., 2018). This finding is not in line with study of Ng et al. (2017) which stated that the influence of third parties is not significantly related to career path. In addition, the results of studies stated that people with low self-efficacy tend not to want to work harder (Bandura, 1997). It is not in line with studies that state learning and new experiences are also processes that can change career desires and choices (Suryani et al., 2018). Hence, this study aims to describe the understanding of job prospects and student intention in the tax consulting profession at University X.

This research is a basic research; therefore, this study is expected to be useful for accounting educators as reference material to enrich and improve the curriculum and learning methods. Besides that, it aims to encourage student's intention in a career as a tax consultant. This study is also expected to provide insight to the Indonesian Tax Consultants Association, the Directorate General of Taxes, and the Indonesian Ministry of Finance. Thus, intention in this profession increases with the ultimate goal of increasing tax compliance.

The first part of this study is an introduction that explains the background of the importance of the topic and the objectives and benefits of the study. The next section is a literature review and methodology used in this study. The results and analysis of the study are presented in the next section. Closing is conclusions and limitations of the study as well as prospects for further studies.

## **LITERATURE REVIEW**

Social Cognitive Career Theory (SCCT) is pioneered by Bandura, which aims to understand intentions, career choices, and the process toward career goals. This theory is often used to explain career choices and one's career development process (Owusu et al., 2019). This is useful for predicting the role of goals formed by intention, self-efficacy, and outcome expectations that affect intention in education and work, decisions to choose, career persistence, job performance, and job satisfaction (Foley & Lytle, 2015). This is relevant to the statement by Lent et al. (1994) that SCCT extends the social cognitive theory to understand intentions, choices, social support. SCCT also extends the environmental barriers that indirectly influence career choice considerations (Lent et al., 2003).

SCCT places more emphasis on cognitive processes, self-regulation, and individual motivation and their influence on career decisions that one chooses (Pajares, 2006). SCCT believes that a people's academic intention will develop when they believe in their own abilities in that area (self-efficacy) and they have a positive attitude towards the consequences of the tasks they do (outcome expectations) (James & Hill, 2009; Niederhauser & Perkmen, 2010; Owusu et al., 2019). SCCT assumes that there are three main factors that influence individual choices, namely self-efficacy, outcome expectations, and intentions. Ng et al. (2017) stated that intention is influenced by intrinsic motivation and career exposure while extrinsic motivation has no significant relationship to one's career path.

## **RESEARCH METHOD**

This study was basic research that aimed to describe the understanding of the job prospects and intentions of accounting students in the tax consulting profession. This study used qualitative exploratory research (Neuman, 2011). Data collection guided by interview technique. Interviews were conducted on 20 accounting students with the criteria of being active students of University X and class 2018. The interviews were conducted for 40 minutes by asking questions related to students' understanding of the tax consulting profession, students' intention in the tax consulting profession, learning motivation, experiences during the tax learning process, future career plans, and how to achieve them. The selection of participants was conducted by distributing questionnaires to the 2018 class of accounting students regarding their willingness to become research subjects, and 20 people expressed their willingness. Observations were made by observing the learning process of subjects related to taxation. Observations lasted for 6 hours. This was conducted to find out in detail how to apply learning methods during class. After the data

was collected, triangulation was applied to ensure the correctness of the data and minimize bias. This was performed by matching interview data from different participants and observation data.

This study used SCCT to describe the intentions, views, and self-efficacy of the tax consultant profession. In this study, attitudes were defined as liking or disliking, positive or negative attitudes, and interested or disinterested attitudes towards the tax consulting profession. Outcome expectations were defined as beliefs about the consequences or outcomes of something done, such as salary and social status. Self-efficacy was the belief or confidence that people have to be able to become a tax consultant.

## RESULTS

The results of the interview showed that students' understanding of the job prospects of a tax consultant can be influenced by the image of a tax consultant. It was based on the community's point of view. This was as stated by participant AY:

*"Because his image is bad like Gayus Tambunan. Nothing is good from him. Besides that, many people said that the work of a tax consultant violates their conscience, because they have to lie, reduce profits, and manipulate transactions. Hence, the clients don't want to pay a lot of taxes."*

In contrast to participant AY, a positive perspective emerged from participant EL:

*"In my opinion, the opportunity is very good. Because my aunt told so. This means that the community also definitely needs guidance on taxation. While reading the regulations themselves, it seems that many people are not able to afford it, let alone do their own taxation."*

Based on the interview results, it can be concluded that students' understanding of the job prospects of tax consultants was influenced by important people around them such as parents, lecturers, brothers, aunts, cousins, friends, family, and colleagues from the family. In addition, understanding was also influenced by information on the internet, social media, experiences during brevet, workplace and the views of the surrounding community.

Motivation and future career plans were highly dependent on students' intentions. This motivation can be seen from their view on taxation learning. LL participants also stated, *"It seems that the tax sector is really needed for some companies. I personally think that a tax consultant has a very big opportunity. Yet, studying tax is difficult and the material is boring, there are too many rules, so I'm lazy."*

Related to student intention in becoming a tax consultant, the interview result showed that the factors that influence student intention in the tax consulting profession were attitudes, views

or encouragement of others and self-efficacy. A positive attitude can be due to the insight obtained from the webinar, as stated by AY,

*"What is certain is that first of all, the people at the seminar are people who are much more experienced. They mostly said that it's more like seeking knowledge even though it's difficult because my knowledge is still lacking. So, I should really be interested in becoming a tax consultant, but I'm not sure I can."*

A positive attitude was also driven by salary factors, parental encouragement and parental wishes. This attitude was also driven by the view that tax consultant was a prestigious profession, has great job opportunities and was comfortable and interesting to work on. Participant VI stated that he was interested in becoming a tax consultant because he had been directly involved as a part-time tax consultant staff. This was in accordance with studies which stated that the environment influences one's career choice (Purohit et al., 2021).

Taxation material also affected student intention. Participant JJ stated:

*"If I chose, I didn't actually choose to be a tax consultant. The term is not too interested in tax consultants. At that time, I thought only about this semester, because the lecturer was not clear in explaining in lectures. But then I thought I didn't fit in. Studying tax make me got a headache, especially if you become a tax consultant. You have to take a test, take part in the brevet, and follow along with whatever it is, and it's going to be complicated."*

Based on the SCCT theory, feelings of liking will make someone try to do certain activities to achieve the field of intention (Hatane et al., 2020). The attitude of being interested or not interested in this finding can occur because students think that the process to become a tax consultant was complicated. Complicated in question was feeling compelled to take brevet and must take USKP (Tax Consultant Certification Exam). A person's disinterest also depended on the goals he had.

The views of people such as parents and lecturers about the job prospects of tax consultants can affect student intention. Advice from parents can also influence students' career choice decisions. The findings showed that students tend to try harder even though they had difficulty learning taxation. This was due to the strong influence of parents.

Self-efficacy in question was confidence that he has the competence so that he was able to become a tax consultant. Lack of confidence in individual competence experienced by NF and RM participants. NF lacks confidence in his ability to become a tax consultant, both academically and in the ability to follow tax regulations updates. While RM stated:

*"I'm still hesitated. It's very difficult, it takes a lot of understanding. Not to mention if there are rules that change. Thus, I have to fully concerned and aware. So, I guess I don't feel like I can go there because the risk is big, even though I'm actually interested."*

The results of interviews with EL, CY, NF, RM, NB, LV, GA and NA showed one thing in common, namely low self-efficacy factors for taxation abilities. They have low self-efficacy, because they did not feel they have enough knowledge in college. They did not have access to new regulations. This statement was in line with the GA participants:

*"The lecturer is just lecturing. For example, being given a question and pointing at it makes you panic and it makes you bored. In fact, it makes me lazy. However, the lecturers who keep coming in are not enthusiastic. It would be different if the lecturer who gives questions, continues to offer who wants to answer questions, then they are given points. So, the student can be enthusiastic about what the question is and what is the answer. It would be getting more and more challenging."*

Lectures in the form of tutorials made the students feel bored and feel that taxation courses were courses that emphasize memorization. This was also consistent with the statement that people who have low self-efficacy tend to doubt their abilities. Thus, they cannot be more prepared, did not want to work harder, and cannot survive for a long period of time (Bandura, 1997). There were interesting things that emerged during the interview, namely that intention in the tax consultant profession was influenced by the destination of life during a career. Participant AY stated:

*"Tax consultants are needed in big cities, because there are many big companies. While I come from outside the island. In my place, maybe a city, there is only 1 tax consultant, because the tax needs are not as complicated as in big cities. We are outside the island; all our taxes can still be arranged and we can ask the officers at the tax office for help."*

## DISCUSSION

The study findings show that students have a fairly positive understanding of the consulting profession. The understanding of the profession is influenced by the image of the tax consultant in the community and important people such as parents, lecturers, close family, and colleagues from the family. In addition, understanding is also influenced by information on the internet, social media, experiences during brevet, the workplace and the views of the surrounding community. This is in accordance with the findings of previous studies (Dalci & Özyapici, 2018; Suryani et al., 2018). However, this is not in accordance with the findings of Ng et al. (2017) that

states the influence of third parties does not have a significant relationship with one's career path. Most of the participants understand the tax consultant profession in a positive way. This shows a positive signal for the profession. This is in line with studies that state that someone who has studied and has a desire to pursue a relevant profession usually has a positive perspective on the relevant field (Bekoe et al., 2018).

Meanwhile, the analysis of the choice to work as a tax consultant is performed using a social cognitive career theory (SCCT) approach. SCCT explains that there are three main factors that influence individual choices, namely intention, outcome expectations, and self-efficacy. The study findings state that intention in the tax consulting profession is triggered by attitudes, others' point of view, and close friends. This is in line with previous studies which state that parents' and close friends' support and wishes are external factors (Dalci & Özyapici, 2018; Suryani et al., 2018) and personal goals are internal motivations in career choice (Lee et al., 2015). Personal motivation can shape certain behaviours and give clear directions and form motivation (Hernandez et al., 2012). Job opportunities can also determine one's career intentions which are in accordance with previous studies, namely job opportunities, salary, higher income, and social status can affect one's intentions (Ng et al., 2017). Another study also stated that career choice also depends on external motivations such as pressure from the market (Purohit et al., 2021). There are also students who tend to choose jobs that have an enjoyable and comfortable way of working. This is in accordance with previous studies which stated that the work environment can affect one's career choice (Purohit et al., 2021). The work location affects intention. The students thought that the need for tax consultants is very less outside the island than in Java. It is due to the tax knowledge and awareness is still low and there is assistance from tax officials to carry out their tax obligations.

Expected results can be seen from students' expectations of high incomes, salaries, benefits, opportunities to have their own consulting office, the prestigious tax consulting profession. This is in line with studies (Dalci & Özyapici, 2018; Ng et al., 2017; Purohit et al., 2021) which states that a high income will increase social status, and preparation for career selection must be carried out since the learning process in college.

SCCT places more emphasis on cognitive processes, self-regulation and individual motivation, and their influence on career decisions (Pajares, 2006). This study found that self-efficacy can influence career choice where self-efficacy is a cognitive process, self-regulation and individual motivation. This study shows that RM as a participant who has doubts about his abilities, thinks that tax consultants are heavy and have a low motivational impact to pursue a career as a

tax consultant. The findings of this study are consistent with the statement that people who have strong self-efficacy tend to have a harder effort than people who have low self-efficacy (Ng et al., 2017). This is also consistent with the statement that people who have low self-efficacy will tend to doubt their abilities. Hence, they cannot be more prepared, do not want to work harder, and cannot survive for a long period of time (Bandura, 1997). In this study, it was found that GA participants who had low self-efficacy were willing to take brevet. If GA feels that his skills have improved after attending the brevet. Probably, he will have a career as a tax consultant. This is in accordance with the statement that learning and new experiences are also processes that can change their desires and career choices (Owusu et al., 2019; Suryani et al., 2018). This is also consistent with the finding that career intention is influenced by the surrounding environment that creates familiarity in certain fields (Suryani et al., 2018).

## **CONCLUSION**

Students' understanding of the prospect of the consulting profession is influenced by the opinions of people around them, the internet, social media, experiences during brevet, the workplace, and the views of the community. Factors that make students interested in becoming tax consultants include the attitudes, views, and encouragement of people around on tax consultants. It resulted in more students liking and having positive than negative perceptions about the tax consulting profession. Then, the expected results in the form of salary, income, and social status greatly affect the desire of students to choose a tax consultant profession. Finally, the lack of high self-efficacy of students on their competencies causes them to be hesitant to become tax consultants. In addition, there is a view of inequality in tax awareness and the need for the tax consultant profession between Java and outside Java. The limited number of participants from one university opens up opportunities for survey studies to better see the big picture of the prospect of the tax consultant profession. The interviews using online methods have an impact on the incomplete capture of participants' body language which can sometimes give a certain meaning. Apart from all these limitations, this study is very useful to provide insight for academics and professional organizations to conduct more intensive socialization of the tax consulting profession, so as to increase student intention and motivation. The socialization of the similarity of the application of tax regulations in Java and outside Java is a challenge for the government, the Directorate General of taxation.

## **DECLARATION OF CONFLICTING INTERESTS**

This statement is to certify that all authors have approved the article being submitted. We warrant that the article is the authors' original work and has not received prior publication and is not under consideration for publication elsewhere. On behalf of all Co-Authors, the corresponding Author bear full responsibility for the submission. We attest that all Authors listed have attest to the validity and legitimacy of the data and its interpretation, and agree to its submission to Brawijaya International Conference in Accounting and Business (BICAB) 2022.

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