



Accounting and Taxation Knowledge as Predictors of Students Career Choices

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Abstract

*This study aims to analyze the effect of accounting knowledge and taxation knowledge on students' interest in career choices. This research employs a quantitative approach using Structural Equation Modeling (SEM) based on Partial Least Square (PLS). The data used are primary data obtained through questionnaires distributed to 107 accounting students. The results show that accounting knowledge does not have a significant effect on students' interest in career choices, as indicated by a *t*-statistic value of 0.615 and a *p*-value of 0.539. In contrast, taxation knowledge has a positive and significant effect on students' interest in career choices, as indicated by a *t*-statistic value of 7.437 and a *p*-value of 0.000. Furthermore, the *R*-square value of 0.380 indicates that accounting knowledge and taxation knowledge are able to explain 38% of the variance in students' career interest, while the remaining 62% is influenced by other variables outside the research model. The findings also reveal that taxation knowledge is the most dominant factor influencing students' career interest. This study concludes that practical and applicable knowledge, particularly in taxation, plays a more significant role in shaping students' career interests compared to theoretical knowledge.*

Keywords: *Accounting knowledge, taxation knowledge, career interest*

ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh pengetahuan akuntansi dan pengetahuan perpajakan terhadap minat mahasiswa dalam pilihan berkarir. Penelitian ini menggunakan pendekatan kuantitatif dengan metode Structural Equation Modeling (SEM) berbasis Partial Least Square (PLS). Data yang digunakan merupakan data primer yang diperoleh melalui penyebaran kuesioner kepada 107 mahasiswa akuntansi. Hasil penelitian menunjukkan bahwa pengetahuan akuntansi tidak berpengaruh signifikan terhadap minat mahasiswa dalam pilihan berkarir, yang ditunjukkan oleh nilai t-statistic sebesar 0,615 dan p-value sebesar 0,539. Sebaliknya, pengetahuan perpajakan berpengaruh positif dan signifikan terhadap minat mahasiswa dalam pilihan berkarir, yang ditunjukkan oleh nilai t-statistic sebesar 7,437 dan p-value sebesar 0,000. Selanjutnya, nilai R-square sebesar 0,380 menunjukkan bahwa pengetahuan akuntansi dan pengetahuan perpajakan
Kata Kunci: Pengetahuan Akuntansi, Pengetahuan Perpajakan, Minat Berkarir

INTRODUCTION

The accounting and taxation professions play a crucial role in supporting economic stability and sustainable national development. Both serve not only as tools for recording financial transactions but also as mechanisms to ensure transparency, accountability, and economic efficiency (Baso et al., 2025). In the modern context, accounting functions as the language of business that provides essential information for decision-making, while taxation serves as a primary instrument for governments to regulate and finance economic activities (Ismayilov & Maharramov, 2023 in Baso et al., 2025). Therefore, improving the quality of human resources with strong knowledge in accounting and taxation has become an urgent necessity in today's global competitive environment.

The rapid development of the business environment and advancements in information technology have significantly transformed accounting practices and taxation systems. In the digital era, accounting professionals are required not only to master technical competencies but also to adapt to digital transformation, data analytics, and increasingly complex tax regulations (Hatane et al., 2020). Accountants and tax consultants are now faced with broader responsibilities, including ensuring compliance with digital tax regulations and understanding accounting automation technologies (IFAC, 2021). These conditions indicate that accounting and taxation knowledge are not merely academic foundations but also key

determinants of future career readiness (Hatane et al., 2020; Baso et al., 2025).

However, phenomena observed in many universities in Indonesia show that accounting students' interest in pursuing careers in taxation remains relatively low (Baso et al., 2025). Many students tend to prefer other fields such as auditing, finance, or management, as taxation is often perceived as complex and less attractive. In fact, the demand for professionals in the taxation field continues to grow alongside fiscal system reforms and the digitalization of national tax administration. The mismatch between students' knowledge of taxation professions and their perceptions of career prospects has become one of the main reasons for the low interest in pursuing careers in this field (Baso et al., 2025).

Research conducted by Baso et al. (2025) found that perception, motivation, interest, and knowledge of accounting students have a positive and significant influence on their decision to choose a career in taxation. Students with a deeper understanding of accounting and taxation tend to exhibit higher career interest compared to those with limited knowledge. These findings reinforce the notion that academic knowledge plays an important role in shaping accounting students' career intentions. Moreover, knowledge serves as a foundation for students to understand opportunities, challenges, and the contribution of accounting and taxation professions to economic development (Baso et al., 2025).

Similar findings were also reported by Hatane et al. (2020), who emphasized that learning environment, attitudes toward knowledge improvement, and the intention to develop professional competencies have a significant relationship with accounting students' career decisions. A supportive academic environment, positive interactions between lecturers and students, and a curriculum aligned with industry needs have been proven to increase students' interest in choosing careers in accounting and taxation (Hatane et al., 2020). Thus, career interest is not only influenced by cognitive factors such as knowledge but also by contextual factors such as educational and social support.

Furthermore, empirical research conducted by Wen et al. (2018) provides important insights into accounting students' career decision-making using the Theory of Planned Behavior (TPB). Despite being conducted in an international context, the findings remain relevant as they highlight that attitudes toward the profession, social norms, and

perceived behavioral control are key determinants of career intentions in accounting. Factors such as job flexibility, opportunities for self-development, and professional reputation significantly influence students' career choices (Wen et al., 2018). In the Indonesian context, these TPB principles remain highly relevant, as students' career decisions are often influenced by social norms and academic environments.

In addition to attitudes and social norms, professional knowledge also plays a vital role in enhancing students' confidence to enter the workforce (Hatane et al., 2020). Students with strong mastery of accounting and taxation tend to perceive these professions as promising and socially meaningful careers. Conversely, limited knowledge may lead to negative perceptions that reduce career interest (Baso et al., 2025). Therefore, universities are expected to develop learning strategies that not only focus on knowledge transfer but also foster motivation and positive perceptions toward accounting and taxation professions.

In recent years, significant changes have also occurred in the paradigm of accounting education in Indonesia. Educational institutions are required to adopt more interactive, practice-based, and industry-integrated learning approaches (Hatane et al., 2020). Concepts such as lifelong learning and technology-based competency development have become essential to ensure that accounting graduates remain competitive in the global labor market. This aligns with the findings of Hatane et al. (2020), which suggest that students with strong intentions to enhance their knowledge tend to have clearer and more proactive career orientations. In other words, strengthening accounting and taxation knowledge within academic environments can serve as a catalyst for increasing students' career interest.

Based on the discussion above, it can be concluded that research on the influence of accounting knowledge and taxation knowledge on students' career interest remains highly relevant and important. Empirically, this study aims to extend the findings of Baso et al. (2025) by providing deeper insights into the relationship between professional knowledge and career interest in the current Indonesian higher education context. Theoretically, this research contributes to the literature on accounting education by emphasizing the role of cognitive and attitudinal factors in shaping students' career decisions. Practically, the findings are expected to provide recommendations for universities

and professional institutions in designing curricula and career development strategies to enhance students' interest in accounting and taxation professions

METHODS

This study employs a quantitative research approach aimed at examining the relationship between accounting knowledge, taxation knowledge, and students' interest in career choices. The study is based on a positivist paradigm, which emphasizes objective measurement and statistical analysis to test the proposed hypotheses.

The population of this study consists of accounting major students, with a total sample of 107 respondents selected using a non-probability sampling technique, specifically a saturated sampling method, where all members of the population are included as the research sample. The respondents are considered to have adequate knowledge related to accounting and taxation subjects, making them relevant for this study.

The data used in this research are primary data collected through questionnaires distributed to respondents. The questionnaire was designed using a Likert scale to measure respondents' perceptions of accounting knowledge, taxation knowledge, and career interest. Data collection techniques were carried out systematically to ensure accuracy and reliability of the responses (Riyanto, personal communication, July 4, 2024).

Data analysis in this study was conducted using Structural Equation Modeling (SEM) based on Partial Least Square (PLS) with the assistance of SmartPLS software. The analysis includes two main stages: evaluation of the measurement model (outer model) and evaluation of the structural model (inner model). The outer model assessment involves testing validity and reliability through outer loading, Average Variance Extracted (AVE), Composite Reliability, and Cronbach's Alpha. Meanwhile, the inner model evaluation examines the strength of the relationship between variables using R-square (R^2), effect size (f^2), and predictive relevance (Q^2).

Hypothesis testing was conducted using the bootstrapping method to determine the significance of the relationships between variables. The criteria for hypothesis acceptance are based on the t-statistic value greater than 1.96 and p-value less than 0.05.

The research steps were carried out systematically, starting from problem identification, data collection, data analysis, and interpretation of results to draw conclusions. These steps are designed to ensure that the findings provide a comprehensive understanding of the relationships between variables (Ulfa Munifah, 2015).

RESULTS AND DISCUSSION

Results

This study analyzes the effect of accounting knowledge and taxation knowledge on students' interest in career choices using Structural Equation Modeling (SEM) based on Partial Least Square (PLS). The data were collected from 107 respondents and processed using SmartPLS software.

Table 1. Descriptive Statistics

Variable	Min	Max	Mean	Category
Accounting Knowledge (X1)	1	5	3.931	High
Taxation Knowledge (X2)	1	5	3.865	High
Career Interest (Y)	1	5	3.789	High

Source: Processed primary data using SmartPLS (2026)

Table 1 presents the descriptive statistics of the research variables, including minimum, maximum, and mean values. The results show that all variables fall within the high category, indicating that respondents generally have strong perceptions and understanding of the variables being studied.

The accounting knowledge variable (X1) has the highest mean value of 3.931, which suggests that respondents possess a relatively strong understanding of accounting concepts and practices obtained during their academic studies. This reflects that the learning process in accounting has been effective in building students' knowledge base.

Meanwhile, taxation knowledge (X2) has a mean value of 3.865, which is also categorized as high. This indicates that respondents have a good level of understanding of taxation systems and regulations, although slightly lower than accounting knowledge, possibly due to the complexity of taxation topics.

On the other hand, career interest (Y) has a mean value of 3.789, which is also in the high category. This suggests that respondents have a positive inclination toward career choices in accounting and taxation. However, the slightly lower mean compared to knowledge variables

indicates that knowledge alone may not fully determine career interest, and other factors may also influence students' decisions.

Table 2. Validity Test (Outer Loading)

Variable	Indicator	Loading	Description
X1	AK1	0.771	Valid
	AK2	0.771	Valid
	AK3	0.792	Valid
	AK4	0.671	Acceptable
	AK5	0.488	Not Valid
X2	PJ1	0.739	Valid
	PJ2	0.812	Valid
	PJ3	0.800	Valid
	PJ4	0.769	Valid
	PJ5	0.768	Valid
	PJ6	0.648	Acceptable
Y	MT1	0.849	Valid
	MT2	0.880	Valid
	MT3	0.710	Valid
	MT4	0.861	Valid
	MT5	0.817	Valid
	MT6	0.830	Valid
	MT7	0.721	Valid

Source: Processed primary data using SmartPLS (2026)

Table 2 shows the results of the validity test using outer loading values. The majority of indicators have loading values above the recommended threshold of 0.70, indicating that these indicators are valid and strongly represent their respective constructs. This confirms that the measurement model has good convergent validity.

However, one indicator (AK5) has a loading value below 0.50, indicating that it does not adequately represent the accounting knowledge construct. Therefore, this indicator was removed from the model to improve the overall validity of the measurement.

In addition, some indicators such as AK4 and PJ6 have loading values between 0.60 and 0.70, which are still considered acceptable in exploratory research. These indicators are retained because they still contribute meaningfully to the construct measurement. Overall, the

results indicate that the measurement model is valid and suitable for further analysis.

Table 3. Reliability Test

Variable	Cronbach's Alpha	Composite Reliability	AVE
X1	0.754	0.830	0.501
X2	0.850	0.890	0.574
Y	0.913	0.931	0.660

Source: Processed primary data using SmartPLS (2026)

Table 3 presents the results of the reliability test, which assesses the internal consistency of the constructs. All variables have Cronbach's Alpha and Composite Reliability values above 0.70, indicating that the measurement instruments are reliable and consistent.

Furthermore, the Average Variance Extracted (AVE) values for all variables exceed 0.50, which means that each construct is able to explain more than half of the variance of its indicators. This indicates good convergent validity and confirms that the constructs are well measured.

Among the variables, career interest (Y) has the highest reliability values, suggesting that this construct is measured with the highest level of consistency compared to the other variables. Overall, the reliability results indicate that the data used in this study are dependable and suitable for further structural analysis.

Table 4. R-Square

Variable	R Square
Y	0.380

Source: Processed primary data using SmartPLS (2026)

Table 4 shows the The R-square value of 0.380 indicates that accounting knowledge and taxation knowledge together explain 38% of the variance in students' career interest. According to Hair et al. (2019), R-square values of 0.75, 0.50, and 0.25 can be described as substantial, moderate, and weak, respectively. Therefore, this value falls into the moderate category, indicating that the model has a reasonable level of explanatory power. However, the remaining 62% of the variance is influenced by other variables that are not included in this study, such as motivation, social influence, and career perception.

This finding suggests that while knowledge plays an important role, it is not the only factor influencing career interest, and future research should consider including additional variables.

Table 5. Effect Size (f²)

Relationship	f ²	Description
X1 → Y	0.004	Very Small
X2 → Y	0.459	Large

Source: Processed primary data using SmartPLS (2026)

Table 5 presents the effect size (f²) values, which indicate the magnitude of the influence of each independent variable on the dependent variable. The results show that accounting knowledge has a very small effect size, indicating that its contribution to career interest is minimal.

In contrast, taxation knowledge has a large effect size, indicating that it has a strong and meaningful influence on career interest. This suggests that taxation knowledge is the dominant factor influencing students' career decisions.

These findings indicate that students are more influenced by knowledge that is practical and directly applicable to real-world situations.

Table 6. Hypothesis Testing

Relationship	T-Statistic	P-Value	Result
X1 → Y	0.615	0.539	Not Significant
X2 → Y	7.437	0.000	Significant

Source: Processed primary data using SmartPLS (2026)

Table 6 presents the results of hypothesis testing using the bootstrapping method. The results show that accounting knowledge does not have a significant effect on career interest, as indicated by a t-statistic value below 1.96 and a p-value above 0.05.

On the contrary, taxation knowledge has a significant positive effect on career interest, as indicated by a high t-statistic value and a p-value below 0.05. This means that an increase in taxation knowledge leads to an increase in students' career interest.

Overall, the results confirm that taxation knowledge is a significant predictor of career interest, while accounting knowledge does not significantly influence students' career choices.

Discussion

The findings of this study indicate that accounting knowledge does not have a significant effect on students' interest in career choices. This result suggests that possessing theoretical knowledge in accounting is not sufficient to encourage students to pursue careers in this field. Although students may understand accounting concepts, this understanding does not necessarily translate into a strong intention to choose accounting as a career. This condition may be influenced by students' perceptions that accounting is complex, highly technical, and less attractive compared to other career options.

From a theoretical perspective, this finding can be explained using the Theory of Planned Behavior, which has been widely applied in recent studies to explain career intentions. According to Ajzen (2020), behavioral intention is influenced by attitudes, subjective norms, and perceived behavioral control. Recent studies also confirm that knowledge alone is not sufficient to shape career intentions, as attitudes and environmental factors play a more dominant role (Hatane et al., 2020; Bhat & Khan, 2022). In this context, accounting knowledge contributes to cognitive understanding but may not significantly shape positive attitudes or perceived ease toward the profession, which ultimately limits its influence on students' career interest.

In contrast, taxation knowledge is found to have a positive and significant effect on students' career interest. This indicates that students who possess higher levels of taxation knowledge tend to have greater interest in pursuing careers in this field. One possible explanation is that taxation is perceived as more practical and directly applicable to real-world situations. Students are able to see clearer career paths and opportunities in taxation, which increases their motivation and interest.

This finding is consistent with previous research by Baso et al. (2025), which shows that knowledge significantly influences students' career choices in the taxation field. In addition, studies from the *Jurnal Point Equilibrium Manajemen dan Akuntansi* also support the importance of knowledge and financial understanding in decision-making processes. For example, Dewi and Nur (2021) found that financial and tax-related factors significantly influence corporate behavior, indicating that taxation knowledge plays a crucial role in professional decision-making. Similarly, Dewi et al. (2024) highlight

that financial performance and tax-related considerations are closely linked, reinforcing the relevance of taxation knowledge in professional contexts.

Furthermore, Saputri et al. (2024) emphasize that accounting-related understanding, such as financial distress and leverage, affects how financial information is interpreted, which indirectly shapes professional perspectives among accounting students. This suggests that deeper exposure to applied accounting and taxation topics can influence students' perceptions of career opportunities.

The dominance of taxation knowledge over accounting knowledge can also be explained through the Social Cognitive Career Theory (SCCT), which has been widely applied in recent studies on career development. According to Lent and Brown (2019), this theory emphasizes the role of self-efficacy and outcome expectations in shaping career choices. Individuals with higher levels of knowledge tend to develop stronger confidence and more positive expectations regarding career outcomes. In this context, students with stronger taxation knowledge are more likely to perceive better career opportunities, which ultimately increases their interest in pursuing careers in the taxation field.

Additionally, research by Ahmad et al. (2022) and Nurtati et al. (2021) shows that knowledge, innovation, and financial understanding significantly influence performance and decision-making in business contexts, particularly in UMKM sectors. These findings further strengthen the argument that practical and applicable knowledge is more influential than theoretical knowledge in shaping decisions, including career choices.

Moreover, the results of this study indicate that practical and application-oriented knowledge has a stronger influence on career interest compared to purely theoretical knowledge. This aligns with current trends in higher education, where experiential learning, internships, and industry-based learning approaches are increasingly emphasized to bridge the gap between theory and practice (Hatane et al., 2020). Students tend to be more interested in fields that provide clear career relevance and real-world applications.

The R-square value of 0.380 further indicates that although accounting and taxation knowledge contribute moderately to students' career interest, a significant portion of the variance is explained by other factors. These may include motivation, social influence, career

perception, financial expectations, and personal interests, as suggested in previous studies (Bhat & Khan, 2022; Baso et al., 2025). This implies that career decision-making is a complex process influenced by multiple factors beyond knowledge alone.

Overall, this study highlights the importance of taxation knowledge as a key determinant of students' career interest. It also emphasizes the need for educational institutions to design learning approaches that are more practical, interactive, and aligned with industry needs. By enhancing students' exposure to real-world applications, universities can foster stronger interest and readiness among students to pursue careers in accounting and taxation fields. Furthermore, future research is recommended to include additional variables such as motivation, career perception, social influence, and financial expectations to provide a more comprehensive understanding of students' career decision-making. In addition, expanding the sample size and involving students from different universities or academic backgrounds may improve the generalizability of the findings.

CONCLUSION

Based on results and discussion it can be concluded that first, accounting knowledge does not significantly influence students' interest in career choices, indicating that theoretical knowledge alone is not sufficient to determine career decisions. Second, taxation knowledge has a positive and significant influence on students' career interest, which shows that practical and applicable knowledge plays a more important role in shaping career preferences. Third, accounting knowledge and taxation knowledge simultaneously contribute to students' career interest, although taxation knowledge is found to be the more dominant factor. These findings emphasize that improving practical learning approaches, especially in taxation, is essential to enhance students' interest in pursuing careers in accounting and taxation fields.

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