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**MARKETING INTERNATIONAL SEMINARS
AND THE 4th INTERNATIONAL CONFERENCE
ON BUSINESS AND BANKING INNOVATIONS**

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The 4th ICOBBI

*The Strategy of Digital in Business
for Gaining Competitive Advantages after Pandemic*



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The 4th International Conference on Business and Banking Innovations
(ICOBBI) 2022
“The Strategy of Digitalization in Business for Gaining Competitive
Advantages after Pandemic”**

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FOREWORD

Alhamdulillah, praise be to Allah Subhanahu Wa Ta'ala for granting us the opportunity to organize and publish the proceedings of the 4th International Conference on Business and Banking Innovations (ICOBBI) with the topic "The Strategy of Digitalization in Business for Gaining Competitive Advantages after Pandemic". This proceeding contains several researches articles from many fields in Business & Marketing, Banking & Sharia Banking, Accounting & Financial Management, Human Resources Management, Operations Management, Investasi, Insurance & Capital Market, Strategic Management, Technology Management, and Information System.

The 4th International Conference on Business and Banking Innovations was held on 29th January 2022 by virtual (online) zoom meeting and organized by the Master Management Study Program of Universitas Hayam Wuruk Perbanas in Collaboration with five Higher Education Institutions in Indonesia and three Universities from Asia countries. Keynote speakers in this conference were: Chonlatis Darawong, P.hD (Sripatum University, Thailand), Associate Prof. Dr. Ellisha Nasrudin (University of Science, Malaysia), Dr. Sanju Kumar Singh (Postdoctoral Fellowship in Universitas Airlangga, Tribhuvan University Nepal) and Prof. Dr. Abdul Mongid, MA., P.hD (Universitas Hayam Wuruk Perbanas, Indonesia).

I would like to give high appreciation to the Rector of Universitas Hayam Wuruk Perbanas for his support at this event. Acknowledgments and thank you to all the steering and organizing committees of the ICOBBI for the extra ordinary effort during the conference until this proceeding published. Thank you very much to all presenter and delegates from various Universities. Beside it, I would like to express our gratitude to the three universities, namely Universitas 17 Agustus Surabaya, STIE YKPN Yogyakarta, Universitas Negeri Gorontalo, Universitas Surabaya and Universitas Muhammadiyah Surakarta which has been the co-host of this event.

Hopefully, the proceeding will become a reference for academics and practitioners, especially the business and banking industry to get benefit from the various results of the research field of Business and Banking associated with Information Technology. Proceedings also can be accessed online on the website <http://eprints.perbanas.ac.id/>

Chair of the Master Management Study Program
Universitas Hayam Wuruk Perbanas

Prof. Dr. Tatik Suryani, M.M.



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The Effect of Attitude, Subjective Norms, Perceived Behavioural Control, And Tax Knowledge on Student's Interest Who Join the Tax Volunteer Program for A Career in Taxation (Empirical Study in 2021)

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ABSTRACT

This study aims to determine the effect of attitude toward behavior, subjective norms, perceived behavioral control, and tax knowledge to student career interest who participated in tax volunteer program in taxation. This study used quantitative research with 120 samples of students who participated in tax volunteer program in Yogyakarta in 2021. The analytical method of this research used multiple linear regression analysis. The result of this study indicated that attitude toward behaviour and perceived behavioural control have a positive effect on student career interest who participated in tax volunteer program in taxation. Meanwhile, subjective norms and tax knowledge have no effect on student career interest who participated in tax volunteer program in taxation.

Keywords: tax volunteer, career interest in taxation, theory of planned behaviour

1. INTRODUCTION

Tax is a source of state revenue that has a large contribution in a government. Tax is a contribution that must be paid with compensation that is not received directly and is determined to pay all government spending. The realization of total tax income until April 2021 is stated that there is still a contraction of 0.46% or reaching 374.9 trillion or 30.94% in the APBN target of 1,229.6 trillion (DDTC News, 2021). This indicates that the struggle to realize the target of tax revenue cannot be taken lightly. The government can collect taxes effectively if it has sufficient tax experts. Gunadi as chairman of the Indonesian Fiscal and Tax Administration Association believes that the cause of the not maximal amount of tax income in Indonesia is due to the low number of tax employees (Ministry of Finance, 2013).

In 2021, the number of tax employees listed in the Directorate General of Taxes' data is 45,632 people (Human Resources Bureau, 2021). This reflects the gap between the number of tax officers and the number of taxpayers in Indonesia. Based on the Financial Note and the 2020 RAPBN, it is recorded that the number of taxpayers recorded in 2019 has reached 42 million people and continues to increase every year (DDTC News, 2019). This increase in the number of taxpayers

should also be balanced with an increase in the number of tax experts in order to maximize government tax revenues. Basically, the ideal number of tax officials a country has is 50,000 to 60,000 employees. This is in accordance with developed countries such as Japan and Germany which already have >50,000 tax employees, so that government tax revenues in developed countries are optimal (Ministry of Finance, 2013). Optimal tax revenue can be seen from the comparison of the number of tax employees and the population. For example, Japan has half of Indonesia's population with 2 times more tax employees than Indonesia. In this case, the state of Japan has a total of about 60,000 tax employees with a total population of 120 million people. When viewed in the form of a comparison, namely 1:2000, which means that every 1 tax employee only handles about 2000 residents. However, in Indonesia the number of tax officers is only about 45,000 with a total population of 240 million people. When viewed in a comparative form, 1 tax officer handles about 5300 residents. So based on this, the need for tax experts is urgently needed and a tax career is increasingly wide open for all economics students.

As an economics student, it is important to decide which career choice will be chosen in order to become a qualified workforce. Of the various economic career fields that exist, the field of taxation is one of the careers that students can consider. A career in taxation is a dynamic and fast-paced industry so it is not enough to rely on good analytical skills, but also problem solving skills and productive mastery (Fadly & Saragih, 2018). However, in reality, many students lack knowledge of taxation so that students think that having a career in taxation is difficult. Another assumption is that the tax rules are always changed every year and with calculations related to the calculation of the tax amount for each taxpayer. Therefore, it is necessary to have an institution that seeks to provide quality education related to the field of taxation and provision of good soft skills.

The Directorate General of Taxes organizes a tax volunteer program to provide knowledge, training and experience to students who are interested in learning more about taxation. Tax volunteers are the embodiment of cooperation between educational institutions and the Directorate General of Taxes which are used to educate and conduct socialization related to taxation to non-authorities in order to improve taxpayer compliance in paying and reporting taxes according to existing regulations.

The tax volunteer program in Indonesia was piloted for the first time in 2017 to 2018 involving 17 universities and 6 regional offices of the Directorate General of Taxes. In practice, the tax center of each university conducts trials of standardization of recruitment, training to tax volunteer assistance. In that year, 100,000 taxpayers received assistance from 1,111 tax volunteers who helped report their SPT 1770 SS and 1770 S through the e-filling system. This program has been further developed until now and is used to assist DGT employees during the tax reporting period.

This tax volunteer program is not a new program, because several other countries have held similar programs with different names. For example, in the United States there is a Volunteer Income Tax Assistance (VITA) program which is used to improve public services related to the development of technology and public services with low incomes (Carter et al., 2016). Based on the survey results, students who take part in the tax volunteer program have confidence in their knowledge of taxation due to training from the Director General of Taxes, face taxpayers directly, and can train their soft skills to communicate well, politely, and correctly (Dwianika et al., 2018).

Theory of Planned Behavior or TPB is a theory that has been widely used by researchers as a means of predicting a person's behavior which was coined by Icek Ajzen and Martin Fishbein. This Behavioral Theory is an improvement on the previous theory, namely The Theory of Reasoned Action, which was coined by Fishbein (1967). Therefore, this theory is considered better in explaining the choice of a person's career type. In this theory, there are three influencing factors,

namely attitudes, subjective norms, and behavioral control (Ajzen, 1991).

The number of different results from previous studies, the researchers reviewed using the Theory of Planned Behavior with attitude variables, subjective norms, and perceived behavioral control, and added a tax knowledge variable to students' interest in a career in taxation. In this study, researchers took students who participated in tax volunteers as research objects because tax volunteers had been given tax training that was superior to other general students.

Based on the background that has been described, the researcher is interested in conducting a research entitled **"The Effect of Attitude, Subjective Norms, Perceived Behavioural Control, And Tax Knowledge on Student's Interest Who Join the Tax Volunteer Program for A Career In Taxation (Empirical Study in 2021)"**.

1.1. Formulation of the problem

Based on the background that has been described, the formulation of the problem in this study:

1. Does attitude affect the interest of students who take part in the tax volunteer program in a career in taxation?
2. Do subjective norms affect the interest of students who take part in the tax volunteer program in a career in taxation?
3. Does perceived behavioural control affect the interest of students participating in the tax volunteer program in a career in taxation?
4. Does knowledge of taxation affect the interest of students who take part in the tax volunteer program in a career in taxation?

1.2. Research purposes

The influence of attitudes, subjective norms, perceived behavioral control, and knowledge of taxation are important factors to encourage students to have a career in taxation. Therefore, the objectives of this study:

1. To determine the effect of attitude on the interest of students who take part in the tax volunteer program in a career in taxation.
2. To determine the effect of subjective norms on the interest of students who take part in the tax volunteer program in a career in taxation.
3. To determine the effect of perceived behavioral control on the interest of students who take part in the tax volunteer program in a career in taxation.
4. To determine the effect of tax knowledge on the interest of students who take part in the tax volunteer program in a career in taxation.

1.3. Benefits of research

The benefits of this research are:

1. Theoretical

This study uses attitude variables, subjective norms, and perceived behavioral control in identifying students' career interests in taxation to confirm the Theory of Planned Behavior (TPB).

2. Practical

- For the Directorate General of Taxes, as a means of consideration to continue holding tax volunteer programs in the coming years.
- For researchers, as a practical means of applying the knowledge that has been done during lectures
- For Accounting Students, as a motivation to take part in the Tax Volunteer program held by the DGT
- For readers, as a reference for further research.

1.4. Research Contribution

This research is a replication of Fadly & Saragih's research (2018), but the researcher adds a tax knowledge variable that has not been done by many other researchers. This study also uses "Tax Volunteers" as research objects that are rarely carried out by other researchers because students who participate in tax volunteers have been given tax training and have socialized the importance of paying and reporting taxes to taxpayers. This can encourage increased student interest in a career in taxation.

2. THEORY REVIEW

Theory of Planned Behavior or called TPB is a development of the previous theory, namely Theory of Reasoned Action (1967) which was first coined by Icek Ajzen with Martin Fishbein and was formed to predict individual actions under certain conditions. (Ajzen, 1991). This theory was redeveloped by Icek Ajzen and Martin Fishben into a better theory in explaining a person's behavior.

Theory of Planned Behavior is expected to facilitate research that uses variables in their research (Kinshasa, 2020). The Theory of Planned Behavior can be used as a prediction of student interest in a career in a field (Febriyanti, 2019). In TPB, there are three types of beliefs to identify interest in a person's behavior, namely: (Ajzen, 1991):

1. Attitude

Attitude is an internal perception or view that can influence the choice of individual behavior towards a person, object, or certain event. This belief will result in the emergence of an attitude of acceptance or rejection of an action taken.

2. Subjective Norms

Belief in subjective norms refers to the form of social influence in the form of perceptions or views of the people around and causes the individual to get social pressure to perform or not the behavior that is being considered. (Ajzen, 1991).

3. Perceived Behavior Control

Belief in perceived behavioral control is a person's perception of the ease or difficulty of carrying out a behavior (Ajzen, 1991).

2.1. Tax Volunteers

Based on the Regulation of the Director General of Taxes Number: PER-12/PJ/2021 Article 1 point 9, that a Tax Volunteer is someone who voluntarily donates his time, energy, thoughts, and expertise to take an active role in Tax Education activities. This program involves students as third parties to assist the Directorate General of Taxes in tax socialization activities (Yasa et al., 2021). In practice, students who take part in the tax volunteer program provide assistance to taxpayers regarding the reporting of the Annual SPT in the form of SPT 1770 SS and SPT 1770 S through e-filing or e-SPT services.

2.2. Tax Knowledge

Tax is a source of state revenue that has a large contribution in a government which is mandatory to be paid in return for which it is not received directly and is set to pay for all government expenditures. According to Mahayani, *et al.* (2017), tax knowledge is knowledge or information that individuals know about the concept of general provisions in the field of taxation, the types of taxes that apply in Indonesia, starting with tax subjects, tax rates, calculations, recording of taxes payable, to reporting tax.

2.3. Interest

Career interest is an individual's view of the profession or career that he will pursue in the future (Sandy, 2019). Interest is the basis of motivation that has the ability to motivate someone to do something according to what he wants when given the freedom to choose (Hurlock, 1995). There are three factors of interest, namely:

1. Cognitive factor

Cognitive factors are perspective factors or views in digesting something. This factor is motivated by the individual's personal experiences and things that have been occupied, for example, experiences that occur at home, in the community, and other mass media.

2. Affective factor

Affective factors are factors that will be seen when the will to perform behavior has been formed. This factor is motivated by personal experience from the point of view of the people around him who are considered influential, such as parents, friends, lecturers or teachers on activities that interest him.

3. Psychomotor factor

The psychomotor aspect is the continuity of the cognitive aspect as well as the result of learning the affective aspect which then there is an assumption that a behavior can run well without any rethinking.

2.4. Career Options in Taxation

There are many jobs that are disciplined related to tax expertise (Tenriwaru, Amiruddin, 2016), as follows:

1. Employees of the Directorate General of Taxation (DJP).
Someone who has been given the responsibility, trust, and authority to serve, foster, and supervise certain taxpayers directly.
2. Tax consultant
Referred to as Professional Tax Consultants, are professionals who provide professional services to Taxpayers. Tax consultants in addition to solving various tax cases, they are required to always provide input related to taxation principles and management that their clients must follow in order to increase the level of compliance with applicable tax regulations in Indonesia.
3. Tax Specialist in Company
A professional who is not an employee at the Directorate General of Taxation, but has the ability and basic knowledge of proper taxation and has technical qualifications to carry out all tax obligations and compliance, share analysis of each tax case experienced, and inform the impact of each change on the parties. interested parties (stakeholders).

3. RESEARCH METHOD

The total population of tax volunteers in Yogyakarta is 228 volunteers who were inaugurated on March 9, 2021 and followed by 8 tax centers in Yogyakarta namely Tax Center UNY, STIE YKPN, UPN Veterans, UKDW, UST, Janabadra University, Mahakarya Asia University and API Polytechnic (KSP UST, 2021). The sample is part of the elements of the population (Indriantoro & Supomo, 2002). The sample is considered to be able to replace the population because it has certain characteristics and characteristics. In this study, the determination of the number of sample sizes uses the formula from Slovin because the number of members is known (Algifari, 2013). Here's Slovin's formula:

$$n = \frac{N}{N(E)^2 + 1}$$

Description:

- n = Sample size
N = Population size
E = Sampling error threshold

In the Slovin formula the error rate commonly used is 1% or 5% or 10%. Researchers can choose the level of error according to their research (Juliansyah, 2011). Based on this explanation, the total sample size in this study:

$$n = \frac{N}{N(E)^2 + 1}$$

$$n = \frac{228}{228(0,1)^2 + 1}$$

$$n = 69, 5122 \text{ rounded up to } 70 \text{ sampel}$$

Based on the above calculations, the sample limit in this study was 70 samples. This determination is made in order to facilitate the processing of research data and achieve better data testing results.

The source of data in this study is primary data obtained from filling out a questionnaire with a Likert scale measurement containing 5 points by selecting strongly agree to strongly disagree. The method of analysis in this research is multiple regression analysis.

4. RESULT AND DISCUSSION

4.1. Validity Test

In this study, it aims to assess the validity or invalidity of the data in the survey or questionnaire used by the researcher. The level of validity of the research data can be known if the results of the $r\text{-count} > r\text{-table}$ (with a significance level of $= 0.05$). Based on the questionnaires that have been distributed, it can be seen that N or the number of respondents is 120 with a significance level of 5%. So, we get $df = N - 2$ and it is known that the R-table value is 0.1509 and it is known that each question item in this study has an $r\text{-count} > r\text{-table}$ 0.1509. It can be concluded that all questions from the five variables are valid and feasible to be used as research instruments

4.2. Reliability Test

In this study, reliability testing used Cronbach alpha with a sample of 120 respondents. Each variable index will be declared reliable if the value of Cronbach alpha > 0.70 (Ghozali, 2013). Based on the test results, it is known that the Cronbach alpha value of each variable has a value > 0.70 . It can be concluded that all the variables in this study are declared reliable or reliable.

4.3. Classic Assumption Test

A regression model that is free from classical assumptions can be stated as a good regression model. This test aims to ensure that the regression equation obtained is accurate, unbiased, and consistent (Ghozali, 2011). Classical assumptions that must be carried out in multiple regression analysis are multicollinearity test, heteroscedasticity test, and normality test.

4.3.1. Multicollinearity Test

The regression model can be stated that there is a multicollinearity problem if the tolerance value is < 0.10 and the VIF value is > 10 (Ghozali, 2013). Based on the test results, it is known that the results of this test indicate the value of tolerance for the variables of attitude, norm, behavioral control, and knowledge of taxation > 0.10 and the results of the VIF value < 10 . Thus, the data in this study does not experience multicollinearity problems and is feasible. if further analysis is carried out.

4.3.2. Heteroscedasticity Test

According to Ghozali (2016), the heteroscedasticity test is used to detect differences in variance from one observation to another in the regression model. The regression model is declared good if there are no symptoms of heteroscedasticity. In this study, two tests were used, namely the Glejser test, namely by looking at the significance probability > 0.05 or a significance level of 5% and the Scatterplot Graph looking at ZPRED or the predictive value of the dependent variable with SRESID or residual value. This test concludes that there is no heteroscedasticity problem if on the Y axis the points spread above the number 0 and below the number 0 and do not form a clear pattern (Ghozali, 2011). Based on the test results, it is known that all variables are free from heteroscedasticity problems.

4.3.3. Normality Test

According to Ghozali (2013), the normality test is used to test whether there are disturbing or residual variables that have a normal or abnormal distribution in the regression model. In this study using the Kolmogorov-Smirnov test, the data is declared to be normally distributed if it meets the criteria for significance value $> \alpha$ (α) value of 5%. Based on the test results, it is known that in this study all variables showed the Asymp value. Sig (2-tailed) of $0.427 > 0.05$. It can be concluded that all the data in this study are normally distributed and the regression model can be used for testing this research.

4.4. Multiple Regression Analysis

Table 1. Result of Multiple Regression Analysis

Coefficients ^a					
Model		Unstandardized Coefficients		Standardized Coefficients	Sig.
		B	Std. Error	Beta	
1	(Constant)	,094	,476		,198
	Sikap (X1)	,396	,102	,356	3,863
	Norma (X2)	,081	,066	,099	1,231
	Kontrol (X3)	,445	,124	,317	3,598
	Pengetahuan (X4)	,032	,116	,026	,272

a. Dependent Variable: Minat Karir (Y)

Based on the test results, the regression equation is obtained as follows:

$$Y = 0,094 + 0,396 X_1 + 0,081 X_2 + 0,445 X_3 + 0,032 X_4 + 0,476$$

a. Constant

Based on the results of the regression equation above, it is known that the constant value is 0.094. It can be concluded that if the variables of attitude, subjective norm, perceived behavioral control, and knowledge of taxation do not change or are constant, it can be seen that the amount of interest of students who take part in the tax volunteer program in a career in taxation is 0.094.

b. Attitude regression coefficient

Based on the results of the regression analysis above, it is known that the coefficient value of

0.396 means that if the attitude variable increases, the interest of students participating in the tax volunteer program in a career in taxation will increase.

c. Subjective Norm regression coefficient

Based on the results of the regression analysis above, it is known that the coefficient value of 0.081 means that if the subjective norm variable increases, the interest of students participating in the tax volunteer program in a career in taxation will increase.

d. Regression coefficient of Perceptual Behavior Control

Based on the results of the regression analysis above, it is known that the coefficient value of 0.445 means that if the perceived behavioral control variable increases, the interest of students who take part in the tax volunteer program in a career in taxation will increase.

e. Tax Knowledge Regression coefficient

Based on the results of the regression analysis above, it is known that the coefficient value of 0.032 means that if the tax knowledge variable increases, the interest of students who take part in the tax volunteer program in a career in taxation will increase.

f. Std. Error

Based on the results of the regression equation above, it is known that the value of Std. The error is 0.476, which means the value of other variables not listed in this research model is 0.476.

4.5. Simultaneous Significance Test (F Test)

Table 2. Result of F Test

ANOVA ^b					
Model		Sum of Squares	df	Mean Square	F
1	Regression	18,034	4	4,509	18,879
	Residual	27,464	115	,239	
	Total	45,499	119		

a. Predictors: (Constant), Pengetahuan (X4), Norma (X2), Kontrol (X3), Sikap (X1)

b. Dependent Variable: Minat Karir (Y)

Testing the effect of the independent or independent variables in the regression model simultaneously (together with the dependent or dependent variable is called the F Test (Ghozali, 2013). The basis for decision making is based on the value of Sig. that is, if the results of the significance value of $F < 0.05$ then the regression model has an effect on the existing data. Based on the test results, it is known that the F-Count value is 18.879 and the Sig. of 0.000. It can be concluded that the value of Sig. $0.000 < 0.05$, which means that the variables of attitude, subjective norm, perceived behavioral control, and knowledge of taxation together affect the interest of students who take part in the tax volunteer program in a career in taxation. Because each independent variable in this study can explain the dependent variable well, the research model is good.

4.6. *t* Test

In testing the hypothesis, if the statistical test is in the critical area or the area H_a is accepted, then the statistical calculation is declared significant. In this study, researchers used $\alpha = 0.05$ or 5%. If the significance value is < 0.05 , it is stated that the hypothesis is supported. Based on the test results, it shows that the test results for the *t*-test are as follows:

- a. Attitude (X1) has a *t*-count value of $3.863 >$ a critical *t*-value of 1.65821 with a significance level of $0.000 < 0.05$. It can be seen that accepted and it can be concluded that the attitude (X1) partially or independently has a positive effect on the interest of students who take part in the tax volunteer program in a career in taxation.
- b. Subjective Norm (X2) has a *t*-count value of $1.231 <$ critical *t*-value of 1.65821 with a significance level of $0.221 > 0.05$. It can be seen that rejected and it can be concluded that the subjective norm (X2) partially or independently does not have a positive effect on the interest of students participating in the tax volunteer program in a career in taxation.
- c. Perceived Behavioral Control (X3) has a *t*-count value of $3.598 >$ a critical *t*-value of 1.65821 with a significance level of $0.000 < 0.05$. It can be seen that accepted and it can be concluded that the perceived behavioral control (X3) partially or independently has a positive effect on the interest of students participating in the tax volunteer program in a career in taxation.
- d. Tax Knowledge (X4) has a *t*-count value of $0.272 <$ critical *t*-value of 1.65821 with a significance level of $0.786 > 0.05$. It can be seen that rejected and it can be concluded that knowledge of taxation (X4) partially or independently does not have a positive effect on the interest of students who take part in the tax volunteer program in a career in taxation.

4.7. Coefficient of Determination Analysis (Adjusted R^2)

Table 3. Result of Determination Analysis

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.630 ^a	.396	.375	.489

a. Predictors: (Constant), Pengetahuan (X4), Norma (X2), Kontrol (X3), Sikap (X1)

b. Dependent Variable: Minat Karir (Y)

This test aims to measure the percentage of variation in the dependent variable in the research model that can be explained by the independent variable. Based on the test results, obtained the value of Adjusted R-Square or the value of the coefficient of determination of 0.396 or

39.6%. It can be concluded that the effect of all independent variables that are able to explain the dependent variable in this study is 39.6% and the remaining 60.4% is influenced by factors other than attitudes, subjective norms, perceived behavioral control, and knowledge of taxation.

4.8. Discussion

4.8.1. The Influence of Attitudes on the Interests of Students Participating in the Tax Volunteer Program in a Career in the Taxation Sector

The results of the hypothesis testing of the attitude variable were concluded to have a positive effect on the interest of students participating in the tax volunteer program in a career in taxation. Reflected on the *t*-test shows the *t*-count value of $3.863 >$ critical *t*-value of 1.65821 and a significance level of $0.000 < 0.05$. Therefore, the higher the influence of the availability of extensive employment opportunities, better life insurance in the future, gaining the authority to make a decision, and obtaining a level of status or prestige in the eyes of the community, the interest of students participating in the tax volunteer program in participating in the tax volunteer program will increase. a career in taxation.

The results of this study are in accordance with research conducted by Natsir (2018), Fadly & Saragih (2018), and Kinshasa (2020) which support the positive influence between attitude variables and student career interests.

4.8.2. The Influence of Subjective Norms on the Interests of Students Participating in the Tax Volunteer Program in a Career in the Taxation Sector

The results of the hypothesis testing of the subjective norm variable were concluded to have a non-positive effect on the interest of students participating in the tax volunteer program in a career in taxation. Reflected on the *t*-test shows the *t*-count value of $1.231 <$ critical *t*-value of 1.65821 with a significance level of $0.221 > 0.05$.

The subjective norm variable has no effect on the interest of students who take part in the tax volunteer program in a career in taxation, this can be because the student's interest in a career in taxation arises from within and there is no influence or pressure from others. Therefore, it can be concluded that students do not accept suggestions from family, friends, and lecturers to choose a career in taxation.

The results of this study are in accordance with research conducted by Fadly & Saragih (2018) which partially reveals subjective norms have no effect on student interest in a career in taxation.

4.8.3. The Influence of Perceived Behavioral Control on the Interests of Students Participating in the Tax Volunteer Program in a Career in the Taxation Sector

The results of hypothesis testing of perceived behavioral control variables were concluded to have a positive effect on the interest of students participating in the tax volunteer program in a career in taxation. Reflected on the t-test shows the t-count value of $3.598 >$ critical t-value of 1.65821 with a significance level of $0.000 < 0.05$. Therefore, the higher the influence of tax skills and expertise, the perceived ability and expertise due to the knowledge and experience of volunteers, as well as understanding the requirements for a career in taxation, the interest of students participating in the tax volunteer program in a career in taxation will increase.

The results of this study are in accordance with research conducted by Natsir (2018), Faturrochman (2020), and Kinshasa (2020) which supports the positive influence between perceived behavioral control variables and student career interests.

4.8.4. The Influence of Tax Knowledge on the Interests of Students Participating in the Tax Volunteer Program in a Career in the Taxation Sector

The results of the hypothesis testing of the tax knowledge variable were concluded to have a non-positive effect on the interest of students participating in the tax volunteer program in a career in taxation. Reflected in the t-test shows the t-count value of $0.272 <$ critical t-value of 1.65821 with a significance level of $0.786 > 0.05$.

The tax knowledge variable does not affect the interest of students who take part in the tax volunteer program in a career in taxation, this can be due to the lack of confidence related to tax knowledge possessed by students who take part in the volunteer program and the assumption that the taxation field is still too complicated for them to master by just participate in volunteer activities. This tax knowledge can be increased if students, apart from participating in the tax volunteer program, also participate in tax brevet training activities A and or B so that their knowledge of taxation will increase and are more ready for a career in taxation. Therefore, it can be concluded that students' knowledge related to the calculation of the amount of tax paid, general provisions and tax procedures,

The results of this study are in accordance with research conducted by Ihsan (2019) which partially revealed that tax knowledge had no effect on career choice as an accountant in the tax sector.

5. CONCLUSION AND SUGGESTIONS

5.1. Conclusion

Based on the previous chapter related to the results of testing and research analysis, the following conclusions can be drawn:

1. The attitude variable (X1) has a positive influence on the interest of students who take part in the tax volunteer program in a career in taxation.
2. The subjective norm variable (X2) has no effect on the interest of students participating in the tax volunteer program in a career in taxation.
3. The perceived behavioral control variable (X3) has a positive influence on the interest of students participating in the tax volunteer program in a career in taxation.
4. The variable knowledge of taxation (X3) has no effect on the interest of students participating in the tax volunteer program in a career in taxation.

5.2. Research Limitations

In this study, it is still not perfect and there are still limitations that should be considered for further research. The limitations of this research include:

1. This study only uses 4 independent variables, namely attitudes, subjective norms, perceived behavioral control, and knowledge of taxation. However, there are still other variables that have not been used.
2. The data collection process in this study had a limited time so that from 8 tax centers in Yogyakarta, researchers were only able to get respondents from 6 tax centers.
3. This research only covers tax volunteers in Yogyakarta in 2021, while the Directorate General of Taxes has held collaborations related to this program in various educational institutions throughout Indonesia.

5.3. Suggestion

Based on the limitations of the research that has been described, for further research the researcher provides the following suggestions:

1. Further research should add research variables in order to better know the factors that can affect the interest of students who take part in the tax volunteer program in a career in taxation. For example, job market considerations, career expectations, self-efficacy, and so on.
2. Further research should not only use the survey method, but also use the interview method so that the results obtained are in accordance with the actual conditions.
3. Further research should increase the number of samples of students who take part in the tax volunteer program from all tax centers in Indonesia in order to get results that have a wider scope.

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