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The Influence of Economic Motivation, Tax Knowledge, and Academic Support on Students' Career Intention to Become Tax Consultants: Evidence From The Tax Accounting Study Program at Universitas Pamulang

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Abstract: This study investigates the influence of economic motivation, tax knowledge, and academic support on students' career intention to become tax consultants among students of the Tax Accounting Study Program at Universitas Pamulang. A quantitative research design with an associative approach was employed using survey data collected from 99 respondents selected through purposive sampling. Data were analyzed using multiple linear regression with IBM SPSS, following validity, reliability, and classical assumption tests. The findings reveal that economic motivation and tax knowledge have positive and significant effects on students' career intention to become tax consultants, whereas academic support does not significantly influence career intention. Among the independent variables, tax knowledge is identified as the strongest predictor, indicating that professional competence plays a more decisive role than institutional support in shaping students' career choices. Simultaneously, the three independent variables significantly explain students' career intention, with the regression model accounting for 60.9% of the variance. These findings contribute to taxation education by emphasizing the importance of competency development and career-oriented learning in preparing future tax professionals.
Keywords: Academic Support; Career Intention; Economic Motivation; Tax Knowledge; Tax Consultant.

INTRODUCTION

Tax revenue remains the primary source of government income in many countries, including Indonesia, where it plays a crucial role in financing public expenditure, infrastructure development, education, healthcare, and social welfare programs. As Indonesia continues to reform its tax administration and strengthen tax compliance through digital transformation and regulatory modernization, the demand for competent tax professionals has increased significantly (Organisation for Economic Co-operation and Development [OECD], 2023). This development has expanded career opportunities for graduates with expertise in taxation, particularly in the profession of tax consultants, who serve as strategic advisors in assisting taxpayers to comply with increasingly complex tax regulations.

The role of tax consultants has become increasingly important due to the growing complexity of taxation systems and the continuous amendments to tax legislation. Tax consultants are expected not only to possess strong technical competencies but also to demonstrate professional ethics, analytical skills, and the ability to provide appropriate tax planning and compliance services (International Federation of Accountants [IFAC], 2023). Consequently, higher education institutions offering taxation-related programs are expected to prepare graduates who are capable of meeting these professional demands.

Despite the expanding employment opportunities, the intention of university students to pursue careers as tax consultants remains relatively diverse. Career intention is influenced by multiple internal and external factors that shape students' perceptions of professional opportunities and future career prospects. According to the Theory of Planned Behavior (TPB) proposed by Ajzen (1991), career intention is determined by individual attitudes, subjective norms, and perceived behavioral control. This theory has been widely applied to explain students' career choices in accounting, taxation, and other professional fields.

One internal factor frequently associated with career intention is economic motivation. Economic motivation reflects an individual's expectation of obtaining financial rewards, job security, and long-term career advancement. Previous studies suggest that students who perceive taxation professions as financially rewarding are more likely to consider careers as tax consultants (Ng et al., 2017). Given that certified tax consultants generally enjoy attractive income prospects and clear professional career paths, economic motivation is expected to positively influence students' career intentions.

Another important determinant is tax knowledge. Tax knowledge refers to an individual's understanding of tax regulations, tax administration, and practical taxation procedures. Students with higher levels of tax knowledge tend to possess greater confidence in their professional competencies, which subsequently strengthens their intention to pursue careers in taxation (Kirchler et al., 2014). Conversely, insufficient knowledge may reduce self-confidence and discourage students from entering the profession because they perceive taxation as technically demanding.

In addition to individual factors, academic support represents an important external influence on career intention. Academic support includes curriculum quality, lecturer competence, learning facilities, professional certification opportunities, internships, seminars, and collaboration between universities and taxation institutions. Social Cognitive Career Theory suggests that educational environments significantly influence students' career decisions by enhancing self-efficacy and outcome expectations (Lent et al., 1994). Therefore, universities play an essential role in creating learning environments that encourage students to pursue professional careers in taxation.

Several previous studies have investigated factors influencing students' career intentions in accounting and taxation. For example, Felton et al. (1995) found that financial rewards and career opportunities significantly influenced accounting students' career choices. More recent studies have also reported that tax knowledge, professional recognition, and educational support positively affect students' intentions to pursue taxation careers (Hariani et al., 2022; Pratama & Sari, 2023). However, empirical findings remain inconsistent. While some studies identify economic motivation as the strongest determinant, others emphasize academic support or professional competence as more influential factors. These inconsistent findings indicate the existence of a research gap, particularly regarding the relative influence of economic motivation, tax knowledge, and academic support within different educational contexts.

This study addresses this gap by examining students enrolled in the Tax Accounting Study Program at Universitas Pamulang, one of the largest private universities in Indonesia with a diverse student population. The institutional characteristics and socio-economic diversity of its students provide an appropriate context for investigating factors influencing career intentions toward the tax consulting profession. Unlike previous studies that primarily focused on accounting students in general, this study specifically investigates students specializing in taxation, thereby providing a more context-specific understanding of career intention within the taxation discipline.

Accordingly, this study aims to analyze the influence of economic motivation, tax knowledge, and academic support on students' career intention to become tax consultants. The findings are expected to contribute to the literature on career development and taxation education while providing practical recommendations for universities in designing curricula and academic programs that strengthen students' readiness to pursue professional careers in taxation.

RESEARCHMETHOD

This study employed a quantitative research design using an associative causal approach to examine the influence of economic motivation, tax knowledge, and academic support on students' career intention to become tax consultants. Quantitative research is appropriate for testing causal relationships among variables through statistical analysis and hypothesis testing (Creswell & Creswell, 2018). The study adopted a survey method in which data were collected through structured questionnaires distributed to respondents.

The population comprised all active students enrolled in the Tax Accounting Study Program at Universitas Pamulang during the 2025/2026 academic year. A purposive sampling technique was applied to select respondents who had completed taxation-related courses and possessed sufficient knowledge of taxation. Based on these criteria, 99 students participated in the study. Primary data were obtained using a five-point Likert scale questionnaire, while secondary data were collected from academic literature, scientific journals, taxation regulations, and other relevant publications.

The research instrument measured four constructs: economic motivation, tax knowledge, academic support, and career intention to become a tax consultant. The indicators for each construct were developed from established theories and previous empirical studies. Instrument quality was evaluated using Pearson product-moment validity testing and Cronbach's alpha reliability analysis, with a reliability threshold of 0.70 (Hair et al., 2022).

Data analysis was conducted using IBM SPSS. Descriptive statistics were employed to summarize respondents' characteristics and research variables. Prior to hypothesis testing, the data were subjected to classical assumption tests, including normality, multicollinearity, heteroscedasticity, and autocorrelation. The proposed hypotheses were subsequently tested using multiple linear regression analysis, followed by t-tests, F-tests, and the coefficient of determination (R^2) to evaluate both the individual and simultaneous effects of the independent variables on students' career intention to become tax consultants (Ghozali, 2021).

RESULT AND DISCUSSION

Instrument Validity Test

The validity of the research instrument was evaluated using the Pearson Product-Moment correlation, which measures the correlation between each questionnaire item and its corresponding total construct score. An item is considered valid when it has a positive and statistically significant correlation with the total score (Hair et al., 2022). The results of the validity test for all research variables are summarized in Table 1.

Table 1. Summary of Instrument Validity Test Results

VARIABLE	ITEM	ITEM–TOTAL CORRELATION (R)	SIG. (2-TAILED)	DECISION
Economic Motivation (X1)	X1.1	0.883	<0.001	Valid
	X1.2	0.854	<0.001	Valid
	X1.3	0.763	<0.001	Valid
	X1.4	0.83	<0.001	Valid
Tax Knowledge (X2)	X2.1	0.871	<0.001	Valid
	X2.2	0.895	<0.001	Valid
	X2.3	0.861	<0.001	Valid
	X2.4	0.784	<0.001	Valid
Academic Support (X3)	X3.1	0.87	<0.001	Valid
	X3.2	0.914	<0.001	Valid
	X3.3	0.847	<0.001	Valid
	X3.4	0.823	<0.001	Valid
Career Intention as a Tax Consultant (Y)	Y1	0.852	<0.001	Valid
	Y2	0.859	<0.001	Valid
	Y3	0.859	<0.001	Valid
	Y4	0.897	<0.001	Valid

Source: Processed primary data (2026).

Table 1 shows that all questionnaire items have positive and statistically significant correlations with their respective total construct scores ($p < 0.001$). The item–total correlation coefficients range from 0.763 to 0.883 for Economic Motivation, 0.784 to 0.895 for Tax Knowledge, 0.823 to 0.914 for Academic Support, and 0.852 to 0.897 for Career Intention as a Tax Consultant. These coefficients indicate strong associations between each indicator and its underlying construct.

The findings confirm that all measurement items satisfy the recommended validity criteria because each item demonstrates a substantial correlation with its total score and is statistically significant (Hair et al., 2022). Therefore, all sixteen questionnaire items are considered valid and adequately represent their respective constructs. Consequently, the research instrument is appropriate for subsequent reliability testing and hypothesis analysis.

Reliability Test

The reliability of the research instrument was assessed using Cronbach's Alpha, which measures the internal consistency of questionnaire items. A construct is considered reliable when the Cronbach's Alpha coefficient exceeds 0.70, indicating acceptable internal consistency (Hair et al., 2022). The reliability test results for all research variables are presented in Table 2.

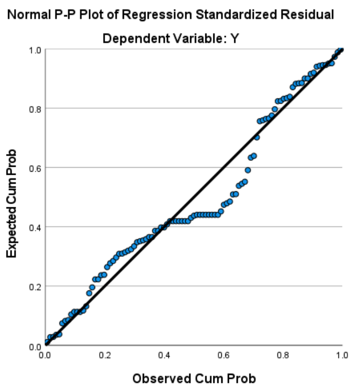
Table 2. Summary of Reliability Test Results

VARIABLE	NUMBER OF ITEMS	CRONBACH'S ALPHA	RELIABILITY LEVEL	DECISION
Economic Motivation (X1)	4	0.853	Good	Reliable
Tax Knowledge (X2)	4	0.874	Good	Reliable
Academic Support (X3)	4	0.881	Good	Reliable
Career Intention to Become a Tax Consultant (Y)	4	0.89	Good	Reliable

As presented in Table 2, all research variables demonstrate good internal consistency, with Cronbach's Alpha values ranging from 0.853 to 0.890, exceeding the recommended threshold of 0.70 (Hair et al., 2022). Among the constructs, Career Intention to Become a Tax Consultant exhibits the highest reliability coefficient ($\alpha = 0.890$), followed by Academic Support ($\alpha = 0.881$), Tax Knowledge ($\alpha = 0.874$), and Economic Motivation ($\alpha = 0.853$). These findings indicate that the questionnaire items consistently measure their intended constructs and exhibit satisfactory measurement reliability. Therefore, the research instrument is considered reliable and appropriate for subsequent statistical analyses, including regression and hypothesis testing.

Normality Test

The normality assumption was evaluated using the Normal Probability Plot (P–P Plot) of standardized residuals.



The results indicate that the residual points are distributed closely around the diagonal line without substantial deviation, suggesting that the residuals follow a normal distribution. Therefore, the regression model satisfies the normality assumption and is appropriate for subsequent regression analysis (Hair et al., 2022).

Multicollinearity Test

Multicollinearity was examined using Tolerance and Variance Inflation Factor (VIF) values. A regression model is considered free from multicollinearity when the Tolerance value exceeds 0.10 and the VIF value is below 10 (Hair et al., 2022). The results are summarized in Table 3.

Table 3. Multicollinearity Test

VARIABLE	TOLERANCE	VIF	DECISION
Economic Motivation (X1)	0.519	1.927	No Multicollinearity
Tax Knowledge (X2)	0.58	1.723	No Multicollinearity
Academic Support (X3)	0.472	2.12	No Multicollinearity

Source: Processed primary data (2026)

The results presented in Table 3 show that all independent variables have Tolerance values ranging from 0.472 to 0.580, exceeding the recommended threshold of 0.10, while VIF values range from 1.723 to 2.120, well below the critical value of 10. These findings indicate that no significant multicollinearity exists among the independent variables. Consequently, the regression model satisfies the multicollinearity assumption, indicating that each predictor contributes independently to explaining students' career intention to become tax consultants.

Autocorrelation Test

The autocorrelation assumption was evaluated using the Durbin–Watson (DW) statistic. A Durbin–Watson value close to 2.00 indicates the absence of serial correlation among the regression residuals (Field, 2018). The test results are presented in Table 4.

Table 4. Model Summary and Durbin–Watson Test

MODEL	R	R SQUARE	ADJUSTED R SQUARE	STD. ERROR OF THE ESTIMATE	DURBIN–WATSON
1	0.78	0.609	0.597	1.86524	1.879

Predictors: Economic Motivation (X1), Tax Knowledge (X2), Academic Support (X3). Dependent Variable: Career Intention to Become a Tax Consultant (Y). Source: Processed primary data (2026).

The Durbin–Watson statistic of 1.879 is close to the ideal value of 2.00, indicating that the regression residuals are free from significant autocorrelation. Accordingly, the assumption of independent errors is satisfied, suggesting that the regression model is appropriate for subsequent hypothesis testing and statistical inference.

Partial Significance Test (t-test)

The partial significance test (t-test) was conducted to examine the individual effect of each independent variable on students' career intention to become tax consultants. A variable is considered statistically significant when the p-value is less than 0.05. The regression results are presented in Table 5.

Table 5. Multiple Regression Coefficients (t-test Results)

VARIABLE	B	BETA	T-VALUE	SIG.	DECISION
Constant	0.788		0.565	0.574	
Economic Motivation (X1)	0.261	0.215	2.41	0.018	Supported
Tax Knowledge (X2)	0.531	0.517	6.134	<0.001	Supported
Academic Support (X3)	0.183	0.159	1.701	0.092	Not Supported

Dependent Variable: Career Intention to Become a Tax Consultant (Y). Source: Processed primary data (2026).

As presented in Table 7, Economic Motivation (X1) has a positive and significant effect on students' career intention to become tax consultants ($\beta = 0.215$, $t = 2.410$, $p = 0.018$), supporting H1. Likewise, Tax Knowledge (X2) exerts a positive and highly significant effect ($\beta = 0.517$, $t = 6.134$, $p < 0.001$), supporting H2. Among the three predictors, Tax Knowledge demonstrates the strongest standardized effect, indicating that it is the most influential determinant of students' career intention.

In contrast, Academic Support (X3) shows a positive but statistically insignificant effect ($\beta = 0.159$, $t = 1.701$, $p = 0.092$). Therefore, H3 is not supported, suggesting that academic support alone is insufficient to significantly influence students' intention to pursue a career as a tax consultant. Overall, the findings indicate that economic motivation and tax knowledge are significant predictors of career intention, whereas academic support does not independently contribute to the proposed model.

Simultaneous Significance Test (F-test)

The simultaneous significance of the regression model was evaluated using the F-test (ANOVA) to determine whether the independent variables jointly influence the dependent variable. The results are presented in Table 6.

Table 6. ANOVA (F-test) Results

SOURCE	SUM OF SQUARES	DF	MEAN SQUARE	F	SIG.
Regression	514.778	3	171.593	49.321	<0.001
Residual	330.515	95	3.479		
Total	845.293	98			

Dependent Variable: Career Intention to Become a Tax Consultant (Y). Predictors: Economic Motivation (X1), Tax Knowledge (X2), Academic Support (X3). Source: Processed primary data (2026).

As shown in Table 6, the regression model produced an F-statistic of 49.321 with a significance level below 0.001, which is substantially lower than the 0.05 threshold. These results indicate that economic motivation, tax knowledge, and academic support jointly have a statistically significant effect on students' career intention to become tax consultants. Therefore, the null hypothesis is rejected, confirming that the proposed regression model is statistically significant and demonstrates an adequate overall model fit for subsequent hypothesis testing.

Coefficient of Determination (R^2)

The coefficient of determination was used to evaluate the explanatory power of the regression model. The results are presented in Table 7.

Table 7. Model Summary

MODEL	R	R SQUARE	ADJUSTED R SQUARE	STD. ERROR OF THE ESTIMATE
1	0.78	0.609	0.597	1.86524

Predictors: Economic Motivation (X1), Tax Knowledge (X2), Academic Support (X3). Dependent Variable: Career Intention to Become a Tax Consultant (Y). Source: Processed primary data (2026).

The results in Table 7 indicate a strong correlation between the independent variables and the dependent variable (R = 0.780). The R Square value of 0.609 suggests that 60.9% of the variance in students' career intention to become tax consultants is explained jointly by economic motivation, tax knowledge, and academic support, while the remaining 39.1% is attributable to other factors not included in the model. Furthermore, the Adjusted R Square of 0.597 indicates that the model retains substantial explanatory power after adjusting for the number of predictors and sample size. Overall, these findings demonstrate that the proposed regression model provides a satisfactory explanation of students' career intentions and is suitable for hypothesis testing.

Discussion

The findings demonstrate that economic motivation and tax knowledge significantly influence students' career intention to become tax consultants, whereas academic support does not have a statistically significant effect. These results indicate that students' career decisions are primarily driven by internal considerations, particularly financial expectations and professional competence, rather than by external educational support alone. Among the independent variables, tax knowledge emerged as the strongest predictor, suggesting that students place greater importance on mastering taxation concepts and developing professional competence than on institutional support when considering a future career in tax consulting. This finding reflects the increasing demand for qualified taxation professionals who possess both technical expertise and practical skills in responding to the complexity of modern tax regulations.

The significant effect of economic motivation supports Maslow's Hierarchy of Needs (Maslow, 1943), which argues that individuals seek occupations capable of fulfilling their economic security and physiological needs. Likewise, Herzberg's Two-Factor Theory (Herzberg, 1959) explains that financial rewards, salary, and career prospects function as important extrinsic motivators influencing occupational preferences. These findings are also consistent with the Theory of Planned Behavior (Ajzen, 1991), where positive attitudes toward the financial benefits of a profession strengthen behavioral intention. In the context of taxation, students perceive the tax consultant profession as offering attractive income opportunities, career advancement, and long-term professional stability. This finding is consistent with previous studies by Felton et al. (1995) and Hariani et al. (2022), which concluded that financial motivation positively influences students' professional career choices in accounting and taxation.

Tax knowledge exhibits the strongest influence on career intention, indicating that students' confidence in pursuing the tax consulting profession depends largely on their mastery of taxation principles and regulations. This finding supports Human Capital Theory (Becker, 1964), which views education and professional knowledge as investments that increase productivity and employability. Students with greater taxation knowledge tend to perceive themselves as more capable of performing professional responsibilities, thereby strengthening their intention to pursue careers in taxation. From the perspective of the Theory of Planned Behavior (Ajzen, 1991), tax knowledge enhances perceived behavioral control, allowing students to believe that they possess sufficient competence to succeed as tax consultants. Similar findings have been reported by Pratama and Sari (2023), who found that taxation knowledge significantly improves accounting students' career intentions. The present study extends previous evidence by demonstrating that tax knowledge is a more influential determinant than economic motivation within the context of students enrolled in a specialized Tax Accounting Study Program.

In contrast, academic support was found to have no statistically significant effect on career intention. Although the relationship is positive, institutional support alone appears insufficient to directly encourage students to pursue careers as tax consultants. This finding suggests that students make career decisions primarily based on personal competence and expected career outcomes rather than educational facilities or learning environments. While Social Cognitive Career Theory (Lent et al., 1994) emphasizes the importance of educational experiences in shaping career development, the present findings imply that academic support may function indirectly by enhancing students' competencies rather than directly influencing career intentions. Considering that all respondents were enrolled in the same Tax Accounting Study Program and experienced relatively similar academic environments, variation in perceived academic support may have been too limited to produce a significant statistical effect.

Overall, these findings indicate that students' intention to become tax consultants is influenced more strongly by internal motivational and competency-related factors than by external institutional factors. The results partially support the Theory of Planned Behavior, demonstrating that favorable attitudes toward financial benefits and stronger perceived behavioral control significantly encourage career intention, whereas subjective norms represented by academic support are less influential in this context. These findings contribute to the literature on taxation education by providing empirical evidence that competency development remains the primary driver of students' professional career intentions. Therefore, universities should not only strengthen theoretical taxation courses but also expand practical learning, internship opportunities, professional certification programs, and collaboration with tax consulting firms to improve graduates' readiness for professional careers in taxation. Such initiatives are expected to enhance both students' technical competence and confidence, thereby increasing their intention to pursue careers as professional tax consultants.

CONCLUSION

This study examined the influence of economic motivation, tax knowledge, and academic support on students' career intention to become tax consultants among students enrolled in the Tax Accounting Study Program at Universitas Pamulang. The findings reveal that economic motivation and tax knowledge positively and significantly influence students' career intention, whereas academic support does not have a statistically significant effect. Among the independent variables, tax knowledge emerged as the strongest predictor, indicating that students' confidence in pursuing the tax consulting profession is primarily driven by their mastery of taxation concepts and professional competencies. These findings support the Theory of Planned Behavior and Human Capital Theory, emphasizing that positive attitudes toward career benefits and perceived professional competence play a greater role in shaping career intentions than external educational support.

The study contributes to the literature on taxation education by providing empirical evidence from a specialized Tax Accounting Study Program, thereby extending previous research that has predominantly focused on accounting students in general. From a practical perspective, the findings suggest that universities should prioritize strengthening taxation competencies through updated curricula, professional certification programs, practical taxation training, internships, and stronger collaboration with tax consulting firms and taxation authorities. Although academic support alone was not found to significantly influence career intention, it remains important as a facilitating mechanism for developing students' competencies. Future studies are encouraged to incorporate additional variables, such as professional recognition, self-efficacy, career adaptability, social influence, or internship experience, and to examine broader educational settings to obtain a more comprehensive understanding of students' career intentions in the taxation profession.

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