

The Effect of Self-Efficacy, Internship Experience, and Tax Training on Students' Career Readiness (An Empirical Study at Universitas Pamulang)

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Abstract: Career readiness is important as accounting and taxation students transition from university to work, where inadequate preparation may hinder their entry into professional roles. Previous studies have often examined self-efficacy, internship experience, or training separately, leaving limited evidence on their combined associations with readiness among taxation-focused students. **Objective:** This study aimed to analyze the partial and simultaneous associations of self-efficacy, internship experience, and tax training with career readiness among Accounting and D4 Tax Accounting students at Universitas Pamulang, Indonesia. **Method:** A cross-sectional quantitative survey used purposive sampling to select 236 eligible students in semester seven or above who had internship and tax-training experience, from a population of 1,059 students. Data from a 24-item, five-point Likert questionnaire were analyzed using multiple linear regression, t tests, an F test, and R^2 ; assumptions were assessed using the Kolmogorov-Smirnov, tolerance/VIF, and Glejser tests. **Findings:** Self-efficacy ($\beta = 0.220$, $p = 0.001$), internship experience ($\beta = 0.101$, $p = 0.037$), and tax training ($\beta = 0.615$, $p < 0.001$) were positively associated with career readiness. The model was significant, $F(3, 232) = 303.880$, $p < 0.001$, with $R^2 = 0.797$ and adjusted $R^2 = 0.795$. **Implications:** Universities can connect applied tax training and relevant internships with career-preparation activities that build students' confidence. **Originality:** The study examines psychological confidence, workplace exposure, and tax-specific preparation together in one model among accounting and taxation students at an Indonesian university.

Keywords: self-efficacy; internship experience; tax training; career readiness; accounting students

INTRODUCTION

Higher education is expected to prepare students to move from academic study into professional work. This need is underscored by Indonesia's labor market: the Central Statistics Agency reported 7.28 million unemployed people in February 2025, up from 7.20 million a year earlier (Badan Pusat Statistik [BPS], 2025). A degree alone may therefore be insufficient to ensure that graduates are ready to meet workplace demands, particularly in fields requiring technical and professional competencies.

Career readiness refers to the preparation needed to enter and perform in a work setting, including confidence, practical experience, and relevant competencies. The Theory of Planned Behavior provides a useful lens for understanding how beliefs and perceived control relate to behavior (Ajzen, 1991). In this study, self-efficacy represents students' confidence in handling career tasks, while internship experience and tax training represent practical and technical preparation. The study does not measure every construct in the theory.

Self-efficacy may support career readiness by strengthening students' confidence in completing tasks and responding to challenges. Research among Indonesian students has reported positive links between self-efficacy and work readiness (Aeni & Rahmawati, 2023; Wiharja et al., 2020). Related evidence also connects psychological capital with student work readiness (Azky & Mulyana, 2024), supporting the relevance of personal resources during the transition to work.

Internships allow students to apply academic knowledge in workplace settings, learn organizational routines, and develop communication, teamwork, and time-management skills. Studies have examined internship

experience in relation to student work readiness (Faridah et al., 2024; Safitri & Syofyan, 2023; Setiarini et al., 2022). Its relationship with career outcomes may vary: Muliasari and Andayani (2023), for example, did not find an influence on accounting students' interest in public accounting. Placement relevance and quality may therefore matter.

Tax training, including tax brevet courses and competency tests, is intended to strengthen knowledge of tax regulations and practical procedures. Such preparation is particularly relevant to accounting and taxation students entering professions that require applied tax skills. Training has also been examined as a predictor of student work readiness in a broader higher-education context (Pratiwi & Rini, 2023).

Prior studies have generally examined self-efficacy, internships, or training in different student groups and with different readiness or career outcomes. Evidence that tests psychological confidence, practical workplace exposure, and taxation-specific training together among accounting and taxation students remains limited. This study addresses that contextual gap by examining the three predictors in one model at Universitas Pamulang.

This study aimed to examine the partial and simultaneous relationships of self-efficacy, internship experience, and tax training with career readiness among Universitas Pamulang students. It provides local evidence that may inform how universities combine confidence-building activities, structured internships, and taxation training. Because the data are cross-sectional and self-reported, the findings are interpreted as associations rather than causal effects.

RESEARCH METHOD

This quantitative survey examined the relationships between self-efficacy (X_1), internship experience (X_2), tax training (X_3), and students' career readiness (Y). The study used a causal-associative design and was conducted at Universitas Pamulang, South Tangerang, from November 2025 to July 2026. Since the data were collected by questionnaire at one period, the regression results describe statistical associations and do not establish causality.

The population consisted of 1,059 students enrolled in the undergraduate Accounting and D4 Tax Accounting programs. Purposive sampling was used. Eligible respondents were active students at least in semester 7 who had internship experience and had completed tax training through a Tax Brevet program or competency test. Using the guideline of five to ten observations per indicator for 24 indicators (Hair et al., 2010), the target sample range was 120–240 respondents.

The questionnaire yielded 269 responses. Screening excluded 2 respondents without internship experience and 31 who had not completed tax training, leaving 236 respondents for analysis. Primary data were collected using a closed-ended questionnaire with a five-point Likert scale. Each of the four constructs was measured with six items, for 24 indicators in total.

Instrument quality was assessed using Pearson product-moment item correlations and Cronbach's alpha. An item was considered valid when its calculated correlation exceeded the critical r value at the 5% significance level; an instrument was considered reliable when alpha exceeded 0.60. Descriptive statistics were used to summarize respondents' scores.

Data were processed in SPSS version 30. Before multiple regression, the analyses included the one-sample Kolmogorov–Smirnov residual-normality test, tolerance and VIF checks for multicollinearity, and the Glejser test for heteroskedasticity. Partial relationships were assessed with t tests, the overall model with an F test, and explanatory capacity with R^2 and adjusted R^2 . The significance threshold was 0.05.

The multiple linear regression model was specified as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \varepsilon,$$

where Y = career readiness; α = intercept; β_1 – β_3 = regression coefficients; X_1 = self-efficacy; X_2 = internship experience; X_3 = tax training; and ε = error term.

A predictor was treated as statistically significant when $p < 0.05$. SPSS output displayed as 0.000 is reported in the narrative as $p < 0.001$; the original output values remain unchanged in the tables.

RESULT AND DISCUSSION

Respondent Screening and Study Setting

The study involved students from the Accounting and Tax Accounting programs at Universitas Pamulang who had completed an internship and tax training. The university is located in South Tangerang, Banten. The analysis focuses on how students' self-efficacy, practical internship experience, and taxation training relate to their career readiness.

A total of 269 questionnaires were collected. Applying the stated eligibility criteria excluded 2 responses from students without internship experience and 31 responses from students who had not completed tax training. The final analytical sample was 236 students.

The research data was obtained through the distribution of questionnaires to S1 Accounting and D4 Taxation Accounting students of Pamulang University who had participated in internships and tax training. The instrument used a five-point Likert scale, while the sampling technique used purposive sampling. Of the 269 questionnaires collected, after screening, 236 respondents were obtained who met the criteria and were worthy of analysis.

Table 1. Respondent Screening Criteria

No.	Eligibility criterion	Excluded	Included
1.	Active students in the S1 Accounting or D4 Tax Accounting program at Universitas Pamulang, semester 7 or above, who completed the questionnaire	0	269
2.	No internship experience	2	267
3.	No tax training (Tax Brevet or Competency Test)	31	236

As shown in Table 1, the screening process reduced the 269 returned questionnaires by 2 responses for lack of internship experience and a further 31 for lack of tax training. The remaining 236 respondents met both criteria and were included in the analysis.

Descriptive Statistics

Table 2. Descriptive Statistics

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
TOTAL_X1_REVERSE	236	7.00	30.00	22.9153	4.31933
TOTAL_X2_REVERSE	236	7.00	30.00	22.4788	4.46208
TOTAL_X3_REVERSE	236	6.00	29.00	23.4534	4.60180
TOTAL_Y_REVERSE	236	7.00	29.00	23.2373	4.51791
Valid N (listwise)	236				

For 236 respondents, mean scores were 22.9153 for self-efficacy, 22.4788 for internship experience, 23.4534 for tax training, and 23.2373 for career readiness. Minimum and maximum scores ranged from 6.00 to 30.00 across the four constructs. The corresponding standard deviations were 4.31933, 4.46208, 4.60180, and 4.51791, respectively.

Tax training had the highest mean score, while internship experience had the lowest. The standard deviations indicate variation in responses across students; they do not by themselves establish that responses were consistent or that scores were high relative to a validated cutoff.

Validity and Reliability**Table 3.** Item Validity Results

Variable	Item	Calculated r	Critical r	p	Decision
Self-Efficacy (X ₁)	SE1	0,754	0,128	0,000	Valid
	SE2	0,800	0,128	0,000	Valid
	SE3	0,731	0,128	0,000	Valid
	SE4	0,712	0,128	0,000	Valid
	SE5	0,681	0,128	0,000	Valid
	SE6	0,768	0,128	0,000	Valid
Internship Experience (X ₂)	PM1	0,810	0,128	0,000	Valid
	PM2	0,678	0,128	0,000	Valid
	PM3	0,808	0,128	0,000	Valid
	PM4	0,706	0,128	0,000	Valid
	PM5	0,554	0,128	0,000	Valid
	PM6	0,786	0,128	0,000	Valid
Tax Training (X ₃)	PP1	0,782	0,128	0,000	Valid
	PP2	0,762	0,128	0,000	Valid
	PP3	0,824	0,128	0,000	Valid
	PP4	0,667	0,128	0,000	Valid
	PP5	0,791	0,128	0,000	Valid
	PP6	0,765	0,128	0,000	Valid
Career Readiness (Y)	KB1	0,734	0,128	0,000	Valid
	KB2	0,777	0,128	0,000	Valid
	KB3	0,741	0,128	0,000	Valid
	KB4	0,807	0,128	0,000	Valid
	KB5	0,725	0,128	0,000	Valid
	KB6	0,661	0,128	0,000	Valid

Source: Authors' analysis of SPSS version 30 output (2026).

The item-validity analysis used a critical r value of 0.128 for $n = 236$ ($df = 234$). All 24 item correlations exceeded 0.128, ranging from 0.554 to 0.824; the reported significance for each item was 0.000. Therefore, every item met the validity criterion applied in the study.

Table 4. Reliability Results

Variable	No. of cases	No. of items	Cronbach's alpha	Decision
Self-Efficacy (X ₁)	236	6	0,836	Reliable
Internship Experience (X ₂)	236	6	0,804	Reliable
Tax Training (X ₃)	236	6	0,858	Reliable
Career Readiness (Y)	236	6	0,836	Reliable

Source: Authors' analysis of SPSS version 30 output (2026).

Cronbach's alpha was 0.836 for self-efficacy, 0.804 for internship experience, 0.858 for tax training, and 0.836 for career readiness. Each value exceeded the prespecified threshold of 0.60, so all four scales met the study's reliability criterion.

Classical Assumption Tests**Table 5.** Residual Normality Test

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		236
Normal Parameters ^{a, b}	Mean	.0000000
	Std. Deviation	2.03487319
Most Extreme Differences	Absolute	.028
	Positive	.025
	Negative	-.028
Test Statistic		.028
Asymp. Sig. (2-tailed)		.200 ^{c, d}

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

The one-sample Kolmogorov–Smirnov test reported a test statistic of 0.028 and an asymptotic significance of 0.200 for 236 residuals. Since the reported significance exceeded 0.05, the test did not indicate a statistically significant departure from normality under the criterion used.

Table 6. Multicollinearity Test

Coefficients ^a							
		Unstandardized Coefficients		Standardized Coefficients		Collinearity Statistics	
Model		B	Std. Error	Beta	t	Sig.	Tolerance VIF
1	(Constant)	1.531	.753		2.032	.043	
	TOTAL_X1_REVERSE	.230	.065	.220	3.513	.001	.224 4.474
	TOTAL_X2_REVERSE	.102	.049	.101	2.097	.037	.380 2.634
	TOTAL_X3_REVERSE	.603	.061	.615	9.943	.000	.229 4.368

a. Dependent Variable: TOTAL_Y_REVERSE

Tolerance and VIF values were 0.224 and 4.474 for self-efficacy, 0.380 and 2.634 for internship experience, and 0.229 and 4.368 for tax training. All tolerance values were greater than 0.10 and all VIF values were below 10.00, so the model did not exceed the study's multicollinearity thresholds.

Table 7. Heteroskedasticity Test

Coefficients ^a					
		Unstandardized Coefficients		Standardized Coefficients	
Model		B	Std. Error	Beta	t Sig.
1	(Constant)	2.003	.460		4.359 .000
	TOTAL_X1_REVERSE	-.053	.040	-.183	-1.324 .187
	TOTAL_X2_REVERSE	.028	.030	.102	.961 .338
	TOTAL_X3_REVERSE	.007	.037	.027	.197 .844

a. Dependent Variable: ABS_RES

The Glejser test significance values were 0.187 for self-efficacy, 0.338 for internship experience, and 0.844 for tax training. Each exceeded 0.05; therefore, the test did not indicate heteroskedasticity under the procedure and threshold applied.

Multiple Linear Regression**Table 8.** Multiple Linear Regression Results

Coefficients^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.531	.753		2.032	.043
	TOTAL_X1_REVERSE	.230	.065	.220	3.513	.001
	TOTAL_X2_REVERSE	.102	.049	.101	2.097	.037
	TOTAL_X3_REVERSE	.603	.061	.615	9.943	.000

a. Dependent Variable: TOTAL_Y_REVERSE

The estimated regression equation was:

$$Y = 1.531 + 0.230X_1 + 0.102X_2 + 0.603X_3$$

The intercept was 1.531. The unstandardized coefficients were positive for self-efficacy ($B = 0.230$), internship experience ($B = 0.102$), and tax training ($B = 0.603$). Holding the other predictors constant, a one-point increase in a predictor score was associated with the corresponding increase in the predicted career-readiness score. The intercept is the model estimate when all predictor scores equal zero and has limited practical meaning if zero falls outside their observed ranges.

Each predictor had a positive, statistically significant partial association with career readiness. Self-efficacy had $B = 0.230$, $\beta = 0.220$, $t = 3.513$, $p = 0.001$; internship experience had $B = 0.102$, $\beta = 0.101$, $t = 2.097$, $p = 0.037$; and tax training had $B = 0.603$, $\beta = 0.615$, $t = 9.943$, $p < 0.001$. Tax training had the largest standardized coefficient in the fitted model.

Table 9. Simultaneous F Test

ANOVA^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	3823.645	3	1274.548	303.880	.000 ^b
	Residual	973.067	232	4.194		
	Total	4796.712	235			

a. Dependent Variable: TOTAL_Y_REVERSE

b. Predictors: (Constant), TOTAL_X3_REVERSE, TOTAL_X2_REVERSE, TOTAL_X1_REVERSE

The overall model was statistically significant, $F(3, 232) = 303.880$, $p < 0.001$. The reported F value exceeded the critical value of 2.64. Thus, the three predictors were jointly associated with career readiness in this sample.

Table 10. Coefficient of Determination

Model Summary^b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.893 ^a	.797	.795	2.047987

a. Predictors: (Constant), TOTAL_X3_REVERSE, TOTAL_X2_REVERSE, TOTAL_X1_REVERSE

b. Dependent Variable: TOTAL_Y_REVERSE

The model summary reported $R = 0.893$, $R^2 = 0.797$, adjusted $R^2 = 0.795$, and a standard error of the estimate of 2.047987. The predictors jointly accounted for 79.7% of the observed variance in career readiness in this sample; the remaining 20.3% was not explained by this model. These values describe model fit and do not establish causal effects.

Discussion

Joint Relationship of the Three Predictors with Career Readiness

The significant overall F test and R^2 of 0.797 indicate that self-efficacy, internship experience, and tax training together were associated with career readiness among the respondents. The model brings together personal confidence, practical exposure, and technical preparation. Because the study is based on a purposive cross-sectional survey, the model's explanatory power should be interpreted within this sample rather than as a causal estimate or a population-wide prediction.

The pattern can be considered alongside the Theory of Planned Behavior: confidence may relate to perceived behavioral control, while experience and training may inform students' perceptions of their ability to meet work demands (Ajzen, 1991). The study did not measure all TPB constructs, so this interpretation is theoretical context rather than a direct test of the full theory.

Self-Efficacy and Career Readiness

Self-efficacy had a positive coefficient ($B = 0.230$) and a significant partial test ($\beta = 0.220$, $t = 3.513$, $p = 0.001$). Students who reported stronger confidence in their ability to manage tasks also tended to report greater career readiness, conditional on internship experience and tax training. This association is consistent with prior student research on self-efficacy and work readiness (Aeni & Rahmawati, 2023; Wiharja et al., 2020).

The result suggests that universities may consider activities that help students practice career-related tasks and receive constructive feedback. The survey does not establish that increasing self-efficacy alone would cause readiness to improve, and the finding should be read in conjunction with the study's other predictors.

Internship Experience and Career Readiness

Internship experience had a positive coefficient ($B = 0.102$) and a significant partial association with career readiness ($\beta = 0.101$, $t = 2.097$, $p = 0.037$). Its standardized coefficient was smaller than those of self-efficacy and tax training, but it remained statistically significant in the joint model. This finding is consistent with student studies linking internship experience to work readiness (Faridah et al., 2024; Safitri & Syofyan, 2023; Setiarini et al., 2022).

Internships can expose students to workplace routines and allow them to apply academic knowledge. Differences in placement relevance, duration, supervision, and assigned responsibilities may affect how students experience an internship; these features were not reported as separate measures in the source data and therefore cannot be evaluated here.

Tax Training and Career Readiness

Tax training had the largest standardized coefficient ($B = 0.603$, $\beta = 0.615$, $t = 9.943$, $p < 0.001$). Among the three measured predictors, it showed the strongest statistical association with career readiness in this sample. The result is consistent with broader student work-readiness research that includes training as a relevant predictor (Pratiwi & Rini, 2023), while this study focuses specifically on tax-related training.

Tax Brevet programs and competency tests may help students develop applied knowledge of regulations and procedures relevant to accounting and taxation roles. The present survey measured students' reported tax-training experience and career readiness; it did not compare specific training formats, course quality, or pre- and post-training outcomes.

The practical implication is to align tax training with the tasks students may encounter in professional settings and to connect that training with internship opportunities. This recommendation is consistent with the observed association, but the study design does not establish the effect of a particular training intervention.

CONCLUSION

Taxpayer Awareness and E-Filing Use were positively associated with annual tax return compliance, while Tax Understanding was not statistically significant in the partial test. The three predictors were jointly

significant, with Adjusted R Square of 0.689. These findings provide local evidence from 86 respondents at KPP Pratama Jakarta Kebayoran Lama. The purposive sample, single-office setting, self-reported questionnaire, and unspecified outlier rule limit causal interpretation and generalization; other factors also account for variation beyond the fitted model.

The tax office may consider taxpayer-awareness outreach and continued attention to accessible, reliable electronic filing. Future studies could use samples from multiple tax offices, add predictors such as service quality or trust, and combine survey responses with administrative or qualitative data.

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