ANALYSIS OF PERCEPTIONS AND INTERESTS OF ACCOUNTING STUDENTS IN CHOOSING A PROFESSION IN THE FIELD OF TAXATION (CASE STUDY OF TAX CONCENTRATION AT UNIVERSITY WEST SULAWESI)

Muhammad Mukhram¹, Nurjannah², Wulan Ayuandiani³

¹²Accounting Study Program, Faculty of Economics, University of West Sulawesi
³Management Study Program, Faculty of Economics, University of West Sulawesi

Email : muhammadmukhram@unsulbar.ac.id¹, nurjannahabbaz@gmail.com², wulanayuandiani@unsulbar.ac.id³.

ABSTRACT
Profession in the field of taxation is one of the professions that are sought after and rarely in demand and is taken as a concentration by accounting students. Profession in the field of taxation is currently urgently needed because the number of employees in the field of taxation is still small and taxes are a source of state revenue in financing state expenditures. This study aims to find out how the perceptions and interests of accounting students in choosing a profession in the field of taxation at the University of West Sulawesi. Through a frame of mind that begins with accounting students then looks for their perceptions and interests using each indicator and then measures them with a Likert scale and Guttman scale and then describes them in a narrative manner so as to produce different perceptions and interests. The informants in this study were 15 tax concentration students from the 2018-2020 class at the economics faculty. The method used is descriptive qualitative. The results in this study are that the perceptions of students in choosing a profession in the field of taxation are different and positive. Students' interest in choosing a profession in the field of taxation varies, but the difference is positive.

Keywords: Perception; Interest; And Profession in Taxation

1. INTRODUCTION

Opportunities in finding work are currently quite good, especially in the field of taxation. Tax officers or consultants are now sought after by agencies or companies because the number of workers in the field of taxation is still very minimal, especially when the tax reporting period arrives, all taxpayers report their taxes simultaneously at the tax office, so that tax officials are overwhelmed in serving these taxpayers. Tax is the main source of state revenue which contributes around 65% of total revenue. Taxes are used for state needs or financing various development projects, be it infrastructure or others. Because of this, taxes are the most important thing for the development of a country or a whole. So that it is an obligation for good citizens to obey or obey in paying taxes. The government's efforts to increase the tax ratio certainly require people who have skills and knowledge in the field of taxation. Several professions in the field of taxation, such as employees, consultants, and tax specialists, of course, must have certain educational qualifications and have the power to carry out their obligations. The Ministry of Finance said the number of tax officers is not proportional to the number of existing taxpayers, the number of tax employees in 2020 is 44,784 while the number of taxpayers is 46,380,000 and the number of tax employees in 2021 is 45,798 while the number of taxpayers is 49,820,000 for employees and taxpayers in 2020-2021 have increased. However, the number of tax officers should be increased in number in order to cope with the number of taxpayers who are increasing every year. This requires a solution to increase the interest of accounting students in working in the field of taxation at the University of West Sulawesi as one of the State Universities (PTN) which has an accounting study program that has several concentrations, one of which is the tax concentration. However, currently there are very few enthusiasts of this concentration compared to other concentrations. This has become a phenomenon that occurs, accounting students do not see job opportunities currently needed by agencies and companies such as a lack of tax officers, tax consultants, and others. Accounting students must now be able to see the opportunities that exist in the future. According to Stephen P. Robbins and
Timothy A. Judge (2017), perception is an individual process of interpreting (views or interpretations) and organizing sensory impressions (stimulus delivery systems from receptors to brain centers), in giving terms to their environment. Receptors are one or a group of nerve cells and other cells that function to recognize certain stimuli that come from outside or from within the body or the process of forming perceptions begins with various types of stimuli through the five senses. Perception for organizational behavior is very important because a person's behavior is based on his perception of what reality is, not about reality itself. Meanwhile, perception in the online KBBI is the direct acceptance of something or the process of someone knowing a number of things through their five senses. According to the Big Indonesian Dictionary online, KBBI, interest is a preference (inclination) for attention or desire. According to Hestin Sri Widiawati (2019), interest is a mentality that consists of a mixture of feelings, hopes, stances, and other tendencies that lead to a particular choice. According to Andespa (2014), interest is a motivation that encourages people to do what they want if they are free to choose. Each interest will satisfy a need to do a will that is closely related to thoughts and feelings.

Profession in the Field of Taxation: Profession is a job that requires special knowledge training, which is usually called a professional. In the field of taxation, there are several types of professions, namely the Directorate General of Taxes (DGT) whose job is to secure state revenues and explore potential tax revenues. A tax consultant is a person whose expertise is free and professional to provide tax services to clients, and there is also a tax specialist profession that has several fields, namely as a tax manager in a company, teaching, and tax management (Syukrina, 2017). According to SI Djajadiningrat (2014), taxes are an obligation for wealth given to the state in circumstances, events, and actions that give it a certain position. But not in the form of punishment, the government stipulates regulations in the form of coercion but there are no reciprocal services from the state directly with the aim of welfare. While this research is in line with previous research, namely in collecting data in the study obtained from the perceptions of individual taxpayers who use the e-Filing system at the Pratama Majene Tax Service Office (KPP), the results show that performance expectations have a positive and significant effect on the interest in using e-Filing, whereas facilitating conditions also have a significant effect on interest in using e-Filing (Muhram, 2021)

2. RESEARCH METHODS

This research uses a qualitative method which is a question strategy that emphasizes the search for meaning, understanding, concepts, characteristics, symptoms, symbols, and descriptions of a natural phenomenon that prioritizes quality and is presented in a narrative manner (Muri Yusuf, 2017). Descriptive method is research conducted to determine the value of the independent variable, either one variable or more (independent) without making comparisons or connecting with other variables. And the approach in this study is a qualitative approach which can produce descriptive data in the form of words or verbal respondents. This research requires direct information from respondents or informants about the state of the objects and subjects in the research to be conducted (Sugiyono, 2018).

The population in this study were accounting students who had chosen a concentration in taxation at the University of West Sulawesi. Data collection techniques using observation, namely data collection techniques by conducting direct observations, interviews, and documentation are one of the methods of collection which are carried out by transferring the data obtained in written form (Muhram, 2022). The researcher gave questions to the informant and then answered them so that the answers given would be analyzed, selected, summarized and narrated. From this will provide results and conclusions.

3. RESULTS AND DISCUSSION

This research is the result of further research on students concentrating on taxation in answering the formulation of the problem under study regarding the perceptions and interests of accounting students in choosing a profession in the field of taxation. The results of the study on 15 sources were randomly selected. The following is the result of processing interview data that has been answered by research sources through the sub-subjects below:

Descriptive Analysis of Perceptions of Accounting Students in Choosing a Profession in Taxation

Accounting students must determine their future choices based on their perceptions which are their understanding of the chosen field. In knowing that field, students previously studied and practiced it before making decisions, the acceptance process is called perceiving. The Five Indras of students will be bound by an impulse like an object with that students can be aware of things or circumstances around them or within themselves as well as students when they know more broadly about the field of taxation then these students can understand, explain, and take action in that field. Following are some of the informants who were interviewed for their reasons regarding the field of taxation:
Acceptance: Choosing a Tax Concentration Due to Promising Job Opportunities in the Future.

The field of taxation is a field that is quite broad in scope, companies or taxpayers need someone who is capable in that field because someone who has expertise will overcome or assist taxpayers in fulfilling their tax obligations. Through the results of interviews with one of the informants, students concentrating on taxation at the University of West Sulawesi.

"According to Zakiah, the concentration of taxation (class of 2018) said I very much agree with the reason that seeing around me it is still rare for people to take this concentration, regarding job opportunities it will not be difficult enough if a tax graduate wants to work in the world of taxation, even a tax graduate too. can have a career in almost any line of business, especially if you have good skills"

Referring to the results of the interviews, it can be concluded that around us there are still many people who rarely take the concentration or field of taxation, regarding broad job opportunities it will not be difficult if taxation graduates want to have a profession, even taxation graduates can work in all business fields or anywhere, every business field. Of course you need someone such as a consultant or someone who can help with tax obligations so that in reporting, paying, and deducting you will not experience confusion and delays in fulfilling tax obligations so you don't get fines or sanctions in the future.

"According to Zelda Filisia, the tax concentration (class of 2020) said that I totally agree because the profession in the taxation field opens up great opportunities for tax graduates who have expertise and are professional so that it is beneficial for companies to reduce the tax burden in a company legally".

From the answers of the sources regarding professions in the field of taxation that have great opportunities in getting a job, tax graduates who have expertise and professionalism will be of benefit to companies that have a tax burden for that someone with this expertise can legally reduce the tax burden. Students also think that every economic activity is inseparable from taxes, in the sense that every economic field in Indonesia must have its own tax, the following are the students' assumptions:

"According to Jannah the concentration of taxation (class of 2019) is very agreeable, because every economic sector is inseparable from taxes".

So that researchers interpret and explain that students can see very promising job opportunities for the future in the field of taxation, students who have chosen a concentration in taxation can explain the importance of taxes, staff shortages and future opportunities.

Understanding: Students can understand and explain what taxation is

Based on the results of student interviews, they strongly agree that after studying taxation material obtained at lectures students can explain and understand the meaning of taxation properly and its importance in everyday life, the following are student responses:

"According to Zakiah (class of 2018) said that he strongly agreed, after studying taxation material I could understand and be able to explain the meaning of taxation. Taxes are in the form of fees or levies paid to the state to finance state activities. The results of these taxes can be felt, for example, for example the construction of public facilities and infrastructure that we often encounter, infrastructure development and road repairs, for example, those that facilitate community activities are the benefits of taxes. Therefore taxes and taxation are very important for the continuity of the life of the state".

In the learning process students will often get or listen to tax courses so that students can explain them well. The following are student responses below:

"According to Hajar, the concentration on taxation (class of 2019) said that he really agreed, because we very often get or listen to tax lessons".

So the researcher interprets that students in the concentration of taxation have very positive or agreeable opinions and can understand what taxation is, seen from some of the student responses above, starting from the understanding, its types and functions properly after they study taxation.

Assessment: Finding Taxation Very Difficult

Taxation is indeed a bit difficult compared to the others, maybe that's what makes some people dislike taxation. Taxation only requires understanding, not memorization because that's what makes some people maybe not want to take this taxation concentration, but some people like calculations or a challenge for themselves so they choose taxation, along with the explanation they convey below:

"According to Vera, the concentration of taxation (class of 2018) disagrees. People who choose other concentrations must find it difficult because most people think taxation is faced with more complicated calculations, but for me, who likes calculations and a challenge, it's not too difficult."
Meanwhile, other students think that when it comes to lessons on taxation, I don't think it's too difficult. However, assessing the application of taxes in life is still difficult, because some people still consider taxes to be a burden and result in tax non-compliance. As student responses below:

"According to Sunarti (class of 2019), I don’t think it’s too difficult when it comes to studying taxation. However, assessing the application of taxes in life is still difficult, because some people still consider taxes to be a burden and result in tax non-compliance. This can hinder tax collection, taxation as well”.

So the researchers responded from the results of the answers that students considered taxation not difficult if the student already knew and studied taxation. The field of taxation is considered a quite difficult field by people who do not fully understand this field, even though someone has studied the field of taxation, most of them find it difficult to look at in terms of cases, rates and are bound by law. But students who have chosen this concentration already consider taxation not difficult because they already have their perceptions and interests so that these students do not find it difficult.

Descriptive Analysis of Interest in Accounting Students in Choosing a Taxation Profession

Some accounting students are interested in choosing the tax profession as the profession they want after graduating from college, based on the results of interviews with accounting students in choosing a tax profession and some students do not have this interest based on their interests, desires, and feelings. Students' interest in the taxation profession is strongly influenced by their perceptions of working in the taxation field, students tend to have positive perceptions.

Interest: Students Interested in the Field of Taxation

Choosing a profession in the field of taxation, of course, must have an interest in that field, based on the results of interviews, students said yes and were not interested in the field of taxation because it can be part of managing state activities, as stated by the student as follows:

"According to Rifqi, the tax concentration (class of 2020) said yes, because basically I chose this concentration because I was interested in working in that field, being able to be part of the management of state activities is something that is very honorable for me, so I hope to be competent tax graduates”.

The students think that students are interested because they are in accordance with their aspirations and in accordance with their abilities, such as student responses as follows:

"According to Fitri, the tax concentration (class of 2018) said yes, because it is my goal and according to my abilities.”

So the researchers interpret that students have an interest in the profession in the field of taxation because they can be part of state activities, be it collecting state revenue, managing state financing and so on, besides that students are interested because of their aspirations and abilities according to that field. Students before choosing their concentration study the various fields or concentrations they will choose as a guide where students will work later.

Desire: Students choosing a concentration in taxation are their own choice or compulsion

Choosing a profession, students are faced with confusion, they must make their future choices based on interests which are choices of their own volition, students choose because of interest and without coercion from anyone and pay attention to the world of taxation, as stated by several interviewees for reasons they are interested in working in the following fields of taxation:

"According to Sunarti, the concentration of taxation (class of 2019) said yes, choosing a concentration of taxation on my own interest without coercing anyone, because I pay attention to the world of taxation, and when selecting my concentration I chose this concentration”.

The students chose the concentration of taxation on their own volition without any coercion, because they were interested in and liked taxation as stated by the students as follows:

"According to Zelda, the tax concentration (class of 2020) said yes, I chose this concentration of my own choice because I am interested and like taxation”.

So that researchers interpret students based on interests which are choices of their own volition, students choose because of interest and without coercion from anyone and pay attention to the world of taxation, and some are interested and like taxation. From the results of student answers in line with the theory, namely Desire (tendency to do), is defined as a feeling of wanting to have something, without thinking about whether or not it is needed.

Good Feelings: Students Declare Taxation Enjoyable

Some students who like and are happy with taxes because they know the meaning of taxes broadly, the following are student responses regarding taxation which they think are fun:
"According to Miranda, the tax concentration (class of 2018) said yes, taxation is quite fun. Because in taxes we can see the importance of taxes for the state, and also taxes regulate a lot of distribution activities. For example, the flow of distribution of goods is very interesting to me, which can be found in many other types of taxes.”

Meanwhile, students think that taxation is fun when it comes to calculating tax rates, such as the following student responses:

"According to Madina, the concentration of taxation (class of 2019) said yes, it is fun when it comes to calculating tax rates.”

So the researchers responded that students felt happy about taxation because they could know the importance of taxes for the state, students also felt happy in terms of calculating taxes. Feelings of pleasure (emotions), is a feeling that describes a person's mood that is positive, happy, satisfied and relieved. So students describe feeling happy when students are studying taxation, some students tend to like things that smell of calculation so that students feel happy when they are faced with calculations. Based on the results of the discussion, it can be concluded that this study found several facts that accounting students have different perceptions and interests.

4. CONCLUSIONS AND RECOMMENDATIONS

The perceptions of accounting students in choosing a profession in the field of taxation vary, but these differences are positive. First, outstanding students are taking concentrations in taxation because there are still few enthusiasts for this concentration and many professions in the field of taxation are sought after by companies so that job opportunities in the future are very promising. Second, outstanding students believe that graduates who have expertise in taxation will be very beneficial for companies that wish to carry out their tax obligations. Third, the outstanding students said that students could understand taxation when they were already familiar with and studied the field of taxation. In addition, they considered that taxation was not difficult for students who really like matters related to calculations or who already know more about taxation.

The interest of accounting students in choosing a profession in the field of taxation varies, but the difference is positive. First, students have an interest in the profession in the field of taxation because they want to be part of state activities, whether it's collecting state revenue, managing state financing and so on, besides that students are interested because of their aspirations and abilities according to that field. Second, the desire of students to choose a concentration in taxation without coercion or self-choice. Third, most students who have chosen a concentration in taxation have a happy feeling when they are faced with taxation material or matters related to taxation.

Suggestions

It is hoped that the Faculty of Economics, University of West Sulawesi, will create or organize a Tax Center (tax center) as an institution that will later become a center for training, research, and outreach about taxation within the Faculty of Economics or higher education so that it can carry out tax activities independently.

It is hoped that the Faculty of Economics will hold a tax introduction socialization, the purpose of this introduction is to emphasize the importance of education and understanding of taxation from the start to high school students before entering the major selection period and accounting students before entering the tax concentration selection period and the socialization is not only aimed at providing education about but through socialization activities these students can provide tax information to the people around them that tax is important for a country.

It is hoped that the Directorate General of Taxes or a tax consulting office in collaboration with the Faculty of Economics, University of West Sulawesi, will hold study tours and practice directly for accounting students who aim to study the actual processes in the field later at least 1 time in 1 semester for students who will choose a concentration and 2 up to 3 times for students who have chosen a concentration in taxation.

The author suggests that the Faculty of Economics allows students to practice directly such as reporting SPT, so students help staff or lecturers who have tax obligations to report their SPT so that staff or lecturers do not need to go to the KPP and students will also gain skills and experience.

This research uses perception and interest variables. Therefore, future researchers are expected to add independent variables such as motivation, awareness, and effectiveness or the role of lecturers in increasing student interest in choosing a concentration in taxation. The author suggests adding research samples for the next batch as well as seeking information and reliable sources as well as increasing knowledge about taxation.
REFERENCE


Sumber lain


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