How Learning Effectiveness of Taxation Courses and Tax Brevet Training Influence Career Choice in Taxation?

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ABSTRACT

This study aims to determine the effectiveness of learning tax courses and tax brevets on career choices in taxation for students and alums of the FEB UNJANI Accounting Study Program class of 2016-2022. This study amounted to 1.640 population with a sample of 100 people. This study uses quantitative research with simple random sampling techniques and multiple linear regression tests. The results showed that partially the learning effectiveness variable in taxation courses had a positive effect on career choice decisions in taxation. In contrast, the tax brevet training variable did not impact career choice decisions in the taxation field. However, simultaneously the effectiveness of learning tax courses and tax brevet training positively affects career choice decisions in taxation.

INTRODUCTION

The State of Indonesia's economic sources come from tax revenues, Non-Tax State Revenues (PNPB), and grants. However, for developing countries, such as Indonesian taxes, it is one of the most significant contributors to income. It is a source of state funds and supports the supply of cash used for development in a country (Suherman, 2019).

The Ministry of Finance revealed that tax revenues in Indonesia have yet to reach the target set. In 2019 tax revenue is only 84.4% of the tax revenue target of Rp. 1,577.86 trillion, and at the end of July 2020, it was only 56.69% of the target of Rp. 1,254.1 trillion, and in September 2022, it reached Rp. 1,310.5 trillion of the tax revenue...
target of Rp. 1.485 trillion (Pajak.com, 2022). Look at the tax sector in Indonesia, and one of the biggest problems is the low level of participation and compliance from society (Ayumi, 2020).

DGT has a responsibility to ensure that taxpayers understand their tax obligations. The tax professional’s role must constantly be developed professionally in the field of taxation with the aim of the taxation system in Indonesia so that it functions as expected and that tax revenue becomes optimal. However, the number of employees (DGT) of the Ministry of Finance (Kemenkeu) has decreased over the past two years. The workforce continues to drop by around 595 people. In 2020 there were 45,910 tax employees. Then it fell to 45,652 in 2021 and the remaining 45,315 in 2022. The leading cause of the reduction in the workforce is due to the time when workers have retired, and some have even passed away (Yanwardhana, 2022).

The Ministry of Finance said fewer tax officers were one of the main reasons for failing to achieve the tax revenue target. The number of officers should be 50,000 to 60,000 officers. Compared to developed countries, Germany and Japan already have more than 50,000 tax officers, so tax revenues in these countries will reach the target (Sulistiyanti W. N., 2022).

The low number of tax officials is evident from the fact that there are not a few students and alums of accounting who are rarely interested and decide to have a career as a tax official so that when they do not choose to become workers in the field of taxation regardless of other types. Incidentally, there are relatively few students and alums of Accounting at Jenderal Achmad Yani University who are interested in and have a career in taxation.

Tabel 1. Specialization of Accounting Alumni Who Have a Career in Taxation Class of 2014-2022

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>DJP</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>10</td>
<td>3</td>
<td>13</td>
<td>21</td>
<td></td>
</tr>
<tr>
<td>Tax Consultant</td>
<td>2</td>
<td>1</td>
<td>0</td>
<td>1</td>
<td>1</td>
<td>6</td>
<td>1</td>
<td>6</td>
<td>12</td>
</tr>
<tr>
<td>Tax Specialist</td>
<td>9</td>
<td>4</td>
<td>9</td>
<td>8</td>
<td>3</td>
<td>5</td>
<td>2</td>
<td>1</td>
<td>2</td>
</tr>
<tr>
<td>Total</td>
<td>11</td>
<td>5</td>
<td>9</td>
<td>9</td>
<td>4</td>
<td>21</td>
<td>6</td>
<td>20</td>
<td>35</td>
</tr>
</tbody>
</table>

Source: Ka. Student Affairs, Faculty of Economics and Business, Jenderal Achmad Yani University, 2022 (Processed data)

Based on the table above, the 2014-2022 Class shows a small number. So it is necessary to know the variables that make a person able to decide to pursue a career in taxation. The factors of this research are the learning effectiveness of tax courses and tax brevet training.
(Pradnyani.Dkk, 2018) said that graduates of the Accounting study program have a significant career share in the world of taxation. There are several career options related to taxation, consisting of employees of the Directorate General of Taxes and tax specialists, one of which is a tax consultant (Yulianti, 2022). Opportunities for Accounting graduates to work in taxation are still wide open. The number of Indonesian tax professionals currently working as practitioners, academics, consultants, observers, and researchers still need to grow. There will be 6,307 tax consultants in Indonesia in 2022, while there will be only 78,795 tax consultants in Japan in 2021. Then in Italy, there are up to 116,000 tax consultants (news. etc.co.id, 2021). This is certainly different from the number of tax consultants in Indonesia and the number of taxpayers or companies. From the description of the previous data, the number of tax consultants and employees at the Directorate General of Taxes is still relatively low compared to the number of taxpayers in Indonesia.

This is an opportunity for students majoring in accounting to prepare themselves if they have an interest in a career in taxation after completing their education in college. Based on this background, the formulation of the problem in this study is as follows: (1) To find out and analyze the Effect of Learning Effectiveness in Taxation Courses on students and alums of FEB Unjani for 2016 – 2022; (2) To find out and analyze the Tax Brevet Training on Career Options in the Field of Taxation for FEB Unjani students and alums for 2016 – 2022; (3) To find out and analyze career options in taxation for FEB Unjani students and alums for 2016 – 2022.

This research was developed from previous researchers by (Tenriwara, 2016) regarding the effect of perception and motivation on tax concentration students interest for a career in taxation, while this develops the effectiveness of learning taxation courses. Furthermore, a study from (Aldian, 2016) concerning the effect of career and social motivation on the interest of accounting students to participate in tax brevet training, the tax brevet training variable selects research objects for students and alums of the Accounting Department of Jenderal Achmad Yani University.

**Literature Review**

**Vocational Personality Theory**

Based on the Vocational Personality Theory from John Holland, a person will have a unique career profile that suits their interests and personality. So when a student has an interest or desire for a career in taxation, the student will try to achieve his expectations. Students will choose a career in tax when they are interested in having a career in taxation (Ferdiansah, 2020).
According to (Amalianita, 2019), what is meant by the Theory of Vocational Personality is as follows. The theory developed by John L. Holland explains that a choice of job or position results from the interaction between heredity (heredity) and a person will choose to have a unique career profile that matches his interests and personality with all cultures. The influence of friends, parents, and adults who are considered to have an important role.

**Career in Taxation**

According to the Big Dictionaries KBBI (2022), the definition of a career is growth and progress in one's life, career, status, etc. According to the tax academy, there are several career choices in the field of taxacademy.id (2022) are Directorate General of Taxes (DJP) employees, Tax Consultants, Tax Planners at Public Accounting Firms (KAP), Tax Consultant Tax Advisors, Tax Man at companies and Tax Specialists (Tax Accountants at companies) so that prospective tax officials have an extensive and open career choice in the field of taxation.

**Learning Effectiveness of Taxation Courses**

According to Yusufhadi Miarso (2020: 516, 556), learning effectiveness is learning that produces valuable and purposeful results for students through appropriate teaching procedures. Miarso continued the discussion on the definition of effectiveness by stating that learning effectiveness is often measured by achieving learning objectives or accuracy in managing a situation. According to Surya (Agsha: 2015) that the effectiveness of learning programs is marked by the following characteristics: (1) Success in delivering students to achieve the instructional goals that have been set. (2) Providing an attractive learning experience, actively involving students so as to support instructional objectives. (3) Having facilities that support the teaching and learning process.

**Tax Brevet Training**

The definition found by (Sinambela, 2018) states that education and training are important factors in the development of human resources. Education and training not only increase knowledge but also improve work skills, thereby increasing work productivity. Dimensions and indicators in training according to (Mangkunegara, 2017), there are several training indicators. (1) Education instructor and mastery of the material. (2) participants are enthusiastic about participating in training and selection. (3) appropriate, effective, and right-on-target material. (4) appropriate search methods, have clear goals and get the expected results.
DESCRIPTION
H₁: Learning Effectiveness of Taxation Courses has a positive effect on Career Choices in the Field of Taxation
H₂: Tax Brevet Training has a positive effect on Career Choices in the Tax Sector

Method
This study uses primary data in the form of a question. (Bouige, 2017) stated that questionnaires are generally, distributed electronically, or mailed to the responden. The questionnaires to active students and alums of the 2016-2022 FEB Accounting Study Program, with around 1640 people. In addition to distributing questionnaires, it was also carried out through a literature review of newspapers, books, articles, etc. The questionnaire data will be converted into a sequential interval scale using the Method of Successive Interval (MSI) to strengthen the research results and then processed with statistical tools. Sugiyono (2022, p. 149) “Statistical parametric tests population parameters through statistics or population size through data samples.

<table>
<thead>
<tr>
<th>Variables</th>
<th>Concept</th>
<th>Indicator</th>
<th>Scale</th>
</tr>
</thead>
<tbody>
<tr>
<td>Learning Effectiveness of Taxation Courses (X1)</td>
<td>According to the definition put forward by (Herlinda, 2022), accounting students’ level of knowledge and skills regarding the learning process, methods, activities, and learning outcomes regarding knowledge, concepts, theories, regulations and practices regarding taxation.</td>
<td>1. The learning process of tax subject matter 2. Satisfied with the taxation course learning method 3. Learning activities for taxation courses 4. Knowing the results of learning regarding concepts, theories, regulations and practices regarding taxation.</td>
<td>ORDI NAL</td>
</tr>
<tr>
<td>Tax Brevet Training (X2)</td>
<td>The definition put forward by (Sinambela, 2018) states: Education and training are important factors</td>
<td>1. Instructor 2. Participants 3. Material</td>
<td>ORDI NAL</td>
</tr>
</tbody>
</table>
Education and training not only increase knowledge but also improve work skills to increase work productivity.

Career Options in Taxation (Y) According to Rochmat Meldona & Siswanto (2012), Career planning is choosing a career to determine a career path by adjusting abilities and interests.

4. Method
5. Purpose

1. Employee of the Directorate General of Taxes
2. Tax Consultant
3. Tax Specialist (Professional Tax)

Results And Discussion

Table 3. Multiple Linear Regression Analysis Test Results

<table>
<thead>
<tr>
<th>Model</th>
<th>Unstandardized Coefficients</th>
<th>Standardized Coefficients</th>
<th>Q</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>B</td>
<td>std. Error</td>
<td>Betas</td>
<td></td>
</tr>
<tr>
<td>1</td>
<td>(Constant)</td>
<td>6,825</td>
<td>1,415</td>
<td>4,822</td>
</tr>
<tr>
<td></td>
<td>The Influence of Learning Effectiveness in Taxation Courses (X1)</td>
<td>0.205</td>
<td>0.073</td>
<td>0.292</td>
</tr>
<tr>
<td></td>
<td>Tax Brevet Training (X2)</td>
<td>0.081</td>
<td>0.064</td>
<td>0.131</td>
</tr>
</tbody>
</table>

a. Dependent Variable: Career Options in Taxation (Y)

Source: Data processed using SPSS 25.2023

Based on the results of the multiple linear regression test, the regression equation of this study is:

\[ Y = 6.825 + 0.205X_1 + 0.081X_2 \]

1. The constant value is 6,825 with a positive direction. This means that if the learning effectiveness of tax courses and tax brevet training has a value of 0, then the career choice has a value of 6,825.
2. The coefficient value of the learning effectiveness variable in taxation courses is 0.205, in a positive direction. This means that if the learning effectiveness of
taxation courses increases by one unit, the career choice will increase by 0.205, assuming other variables have a fixed value.

3. The value of the tax brevet training coefficient is 0.081 in a positive direction. This means that if the tax brevet training variable increases by one unit, the career choice will increase by 0.081 assuming other variables have a fixed value.

**Table 4. Coefficient Correlation**

<table>
<thead>
<tr>
<th>Correlations</th>
<th>The Influence of Learning Effectiveness in Taxation Courses (X1)</th>
<th>Tax Brevet Training (X2)</th>
<th>Career Options in Taxation (Y)</th>
</tr>
</thead>
<tbody>
<tr>
<td>The Influence of Learning Effectiveness in Taxation Courses (X1)</td>
<td>Pearson Correlation</td>
<td>.412**</td>
<td>1</td>
</tr>
<tr>
<td>Pearson Correlation Sig. (2-tailed)</td>
<td>0.000</td>
<td>0.000</td>
<td>0.000</td>
</tr>
<tr>
<td>N</td>
<td>100</td>
<td>100</td>
<td>100</td>
</tr>
<tr>
<td>Tax Brevet Training (X2)</td>
<td>Pearson Correlation</td>
<td>.346**</td>
<td>.251**</td>
</tr>
<tr>
<td>Pearson Correlation Sig. (2-tailed)</td>
<td>0.000</td>
<td>0.000</td>
<td>0.000</td>
</tr>
<tr>
<td>N</td>
<td>100</td>
<td>100</td>
<td>100</td>
</tr>
</tbody>
</table>

**. Correlation is significant at the 0.01 level (2-tailed).**

*Source: Data processed using SPSS 25, 2023*

To determine the level of relationship between the independent variable and the dependent variable, based on the results of the correlation analysis test above, it can be seen as follows:
Table 5. Interpretation Results of the Correlation Test

<table>
<thead>
<tr>
<th>X variable</th>
<th>Correlation coefficient</th>
<th>Coefficient intervals</th>
<th>Relationship level</th>
</tr>
</thead>
<tbody>
<tr>
<td>Learning Effectiveness of Taxation Courses (X1)</td>
<td>0.346</td>
<td>0.20-0.399</td>
<td>Low</td>
</tr>
<tr>
<td>Tax Brevet Training (X2)</td>
<td>0.251</td>
<td>0.20-0.399</td>
<td>Low</td>
</tr>
</tbody>
</table>

*Source: Data processed using SPSS 25, 2023*

Based on table 5 shows that the correlation level for the learning effectiveness variable in taxation courses is 0.346, meaning that the correlation has low coherence and for tax brevet training, it is also 0.251, meaning the correlation has low coherence.

Table 6. Test Results for the Coefficient of Determination (r2)

<table>
<thead>
<tr>
<th>Summary model b</th>
<th>Model</th>
<th>R</th>
<th>R Square</th>
<th>Adjusted R Square</th>
<th>R</th>
<th>std. Error of the Estimate</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>1</td>
<td>0.366a</td>
<td>0.134</td>
<td>0.116</td>
<td></td>
<td>1898</td>
</tr>
</tbody>
</table>

a. Predictors: (Constant), Tax Brevet Training (X2), The Effect of Learning Effectiveness in Taxation Courses (X1)
b. Dependent Variable: Career Options in Taxation (Y)

*Source: Data processed using SPSS 25, 2023*

\[ K_d = r^2 \times 100\% \]
\[ = (0.366)2 \times 100\% \]
\[ = 13.40\% \]

The tables and calculations show that the coefficient of determination is 13.40%, meaning that the effectiveness of learning in tax courses and tax brevet training contributes 13.40% to career choices. At the same time, the remaining 86.60% may be influenced by other factors. To test the confidence of the hypothesis results, then a variable test was carried out simultaneously (F) and partially (t) with a confidence level of 5% (\( \alpha = 0.05 \)). Meaning we are inseparable.
<table>
<thead>
<tr>
<th>Model</th>
<th>Unstandardized Coefficients</th>
<th>Standardized Coefficients</th>
<th>t</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>B</td>
<td>std. Error</td>
<td>Betas</td>
<td></td>
</tr>
<tr>
<td>1</td>
<td>(Constant) 6,825</td>
<td>1,415</td>
<td>4,822</td>
<td>0.000</td>
</tr>
<tr>
<td></td>
<td>The Influence of Learning</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Effectiveness in Taxation</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Courses (X1)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Tax Brevet Training (X2)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>0.205</td>
<td>0.073</td>
<td>0.292</td>
<td>2,815</td>
</tr>
<tr>
<td></td>
<td>0.081</td>
<td>0.064</td>
<td>0.131</td>
<td>1,260</td>
</tr>
</tbody>
</table>
a. Dependent Variable: Career Options in Taxation (Y)

Source: Data is processed using SPSS 25, 2023

Based on table 7, it can be explained as follows: is

a. The tcount value for the variable influencing the learning effectiveness of the taxation course is 2.815, while the table is 1.984, and the significance value is 0.000. The count > table and the significance level < 0.05. So that Ho is rejected, Ha is accepted, meaning that there is a positive influence on the effectiveness of the learning effectiveness variable in taxation courses on career choices in taxation.

b. The tcount value for the tax brevet training variable is 1.260 while the table is 1.984, and a significant value is 0.211. The value of tcount < table and the significance level is > 0.05. So that Ho is rejected, and Ha is rejected, meaning that there is no positive effect of the tax brevet training variable on career choices in taxation.

Table 8. Results of Simultaneous Analysis (Test f)

<table>
<thead>
<tr>
<th>Model</th>
<th>Sum of Squares</th>
<th>Df</th>
<th>MeanSquare</th>
<th>F</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Regression</td>
<td>54,027</td>
<td>2</td>
<td>27014</td>
<td>7,492</td>
</tr>
<tr>
<td></td>
<td>residual</td>
<td>349,745</td>
<td>97</td>
<td>3,606</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Total</td>
<td>403,772</td>
<td>99</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
a. Dependent Variable: Career Options in Taxation (Y)
b. Predictors: (Constant), Tax Brevet Training (X2), The Effect of Learning Effectiveness in Taxation Courses (X1)

Source: Data processed using SPSS 25, 2023
Based on table 8, the count value is 7.492, the table value is 3.087, and the significance value is 0.000. If count > table, then Ho is rejected, and Ha is accepted, it can be concluded that there is an influence on the effectiveness of learning tax courses and tax brevet training on career choices in taxation.

The Effect of Learning Effectiveness in Taxation Courses on Career Choices in the Taxation Field

The acquisition value of t count is 2.815 > 1.984 and a significance value of 0.000 <0.05, which means t count > t table, so Ha is accepted, and Ho is rejected, meaning that the effectiveness of learning taxation courses has been partially positive and significant effect on career choices in the field of taxation. This research is supported by research conducted (Putri Amelya Prihatini, 2020), which states that the effectiveness of learning taxation courses has a significant effect on the interest of accounting students in a career in the field of taxation. Where there is a positive relationship, it means that any increase in the effectiveness of learning in taxation courses will increase career choices in taxation and vice versa. In addition, it is supported by research (Warmana, 2018) showing that the provision of taxation courses has a positive effect on career interest in taxation.

The Effect of Tax Brevet Training on Career Choices in Taxation

Obtained t value of 1.260 <1.984 and significance value of 0.211 > 0.05, meaning t count < t table, so that Ha is rejected and Ho is rejected, meaning that tax brevet training partially has no positive and significant effect on career choice in taxation. This research was reinforced by (Paskah Ika Nugroho, 2018), with the object of research being students who had received tax brevet training and who had not received tax brevet training. The results of the study stated that students who did not take part in the tax brevet training had low perceptions that made their interest in and career decisions in the field of taxation also low. Several specific competencies in a career in the field of taxation include, among others, the stages of education that must first take brevet certification. Based on "Regulation of the Minister of Finance of the Republic of Indonesia number 229/PMK.03/2014 in article 5 paragraph (2) that the power of attorney who has the right to represent taxpayers is considered to have understood the provisions of laws and regulations in the field of taxation if they have a tax brevet certificate" (jdih. kemenkeu .go.id, 2014). Even though the salary in the field of taxation is substantial, with these requirements, someone will think that being a worker in the field of taxation is as complicated as getting a tax brevet certificate which makes career decisions in the field of taxation few and the opportunities are few.

Conclusions
Based on the results of questionnaire research, library research and analysis conducted by the author regarding "The Influence of Learning Effectiveness of Taxation Courses and Tax Brevet Training on Career Choices in Taxation (Case Study on Students and Alumni of the Accounting Study Program, Faculty of Economics and Business, 2016-2022) ". It can be concluded that: (A) The learning effectiveness of taxation courses partially has a positive and significant effect on Career Options in the field of Taxation for Students and Alumni of the Accounting Study Program, Faculty of Economics and Business, Unjani, 2016 – 2022; (B) Tax Brevet Training partially has no positive and significant effect on Career Choices in the field of Taxation for Students and Alumni of the Accounting Study Program, Faculty of Economics and Business, Unjani, 2016 – 2022.

The results of this study are expected to be a motivation to conduct further research. Based on the limitations of the research, there are several suggestions for further research, namely: (1) Further research is suggested to expand the population and sample to be used not only in tertiary institutions but also in educational institutions that hold tax brevets; (2) Expansion of data collection methods in the form of data collection with interview techniques; (3) Future researchers, so as not to only focus on the variables contained in this study, should try to use other variables that would be more supportive in the research topic.

References


Zulian Hanum, J. S. (N.D.). The Effect Of Perception And Motivation Of Student To Interest In Choosing Tax Concentration. [http://dx.doi.org/10.4108/eai.8-10-2018.2288747](http://dx.doi.org/10.4108/eai.8-10-2018.2288747).