

SHAPING TAX CAREER INTEREST THROUGH SELF-EFFICACY AND COMPETENCE: THE MODERATING ROLE OF JOB OPPORTUNITIES FOR MUSLIM TAX VOLUNTEERS



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Abstract

The taxation sector increasingly demands skilled professionals to support national revenue and economic growth. However, students' interest in pursuing a tax career remains low due to perceptions of complexity and limited professional exposure. This study aims to examine the influence of Tax Self-Efficacy and Professional Competences on Tax Career Interest, with Job Opportunities as a moderating variable. A quantitative explanatory approach was employed, surveying 126 students participating in the Tax Volunteer Program at the Directorate General of Taxes East Java III Regional Office. Data were collected via online questionnaires and analyzed using Partial Least Squares Structural Equation Modeling (PLS-SEM). The results reveal that Professional Competences have a positive and significant effect on Tax Career Interest, whereas Tax Self-Efficacy alone does not. Job Opportunities significantly strengthen the relationship between Tax Self-Efficacy and Tax Career Interest, but do not moderate the effect of Professional Competences. These findings highlight the dominant role of personal competencies in shaping career interest and the importance of integrating experiential learning through tax volunteer programs to enhance students' motivation and career readiness. The study provides practical implications for educational institutions and tax authorities in designing programs that combine professional training with real-world experience to foster human resource development in the taxation sector.

Keywords: Tax Self-Efficacy, Professional Competences, Job Opportunities, Tax Career Interest

INTRODUCTION

One of the primary sources of national revenue that supports a country's economic growth is tax. Consequently, the need for experienced human resources in the field of taxation has become increasingly critical, particularly as tax revenue targets continue to rise each year. To ensure the optimal functioning of Indonesia's taxation system, it is essential to have human capital with professional expertise in taxation. However, the number of tax professionals in Indonesia has declined over the 2020–2024 period. In 2020, there were 46,305 tax workers, but this number dropped to 44,137 by 2024, indicating a reduction of 2,168 personnel over four years (<https://www.pajak.go.id>). Personal factors refer to internal characteristics or individual traits that influence individual decision making processes and career interest (Dea et al., 2023). Moreover, the prevailing perception that careers in taxation are excessively complex due to the frequent amendments in tax regulations and standards further reinforces negative attitudes toward the profession (Hendrawati, 2022). Therefore, students have not yet developed a clear and strong interest in pursuing a career in taxation (De Clercq, 2023; Sampaio et al., 2024). To address this issue, the Directorate General of Taxes (DJP) has partnered with educational institutions to establish tax centers and develop tax volunteer programs, wherein the role of tax volunteers becomes strategically significant (Nabila et al., 2023; Wahyu et al., 2024). Through active participation in educational outreach and community tax assistance, students not only gain practical experience but also develop a more positive perception of taxation as a profession. Nevertheless, students are likely to demonstrate greater enthusiasm and commitment to activities that support their career development when their interest in the field is deeply rooted. Individuals with a strong intrinsic interest in a particular domain are generally more likely to achieve optimal outcomes (Lisya et al., 2021). Career decision making is a crucial process for students, particularly when determining their professional direction in the field of taxation. Tax Career Interest has emerged as a strategic concern due to the increasing demand for skilled professionals in the tax sector. Research on Tax Career Interest is essential, as it is influenced by several personal factors, including Tax Self-Efficacy, Professional Competences, and Job Opportunities. These variables play a significant role in shaping students' perceptions and readiness to pursue a career in taxation.

The interest of students in pursuing a career in taxation results from the interaction of various internal factors, such as tax self-efficacy and professional competences, along with external factors, such as Job opportunities. Minardo (2024) indicates that tax knowledge, tax self-efficacy, and labor market considerations significantly influence students' inclination to choose a career as tax consultants, which aligns with the findings of Susanti (2024) that self-efficacy is a crucial predictor in shaping career orientation. Bassani (2020) further adds that involvement in tax volunteer programs enhances students' positive perceptions and understanding of the taxation profession, thereby strengthening their career interest in this field. Career interest research also considers the variable of tax self-efficacy, which refers to an individual's confidence in their ability to perform tasks effectively (Kastanya et al., 2023; Suyanto et al., 2024). As it is directly linked to students' motivation and confidence in facing professional challenges, self-efficacy is regarded as a highly significant factor. Chaerunisak et al. (2024) identified that both self-efficacy and parental influence exert a positive and significant impact on students' career interests. Similarly Ayem et al. (2024), reported that labor market considerations and self-efficacy affect individuals' willingness to pursue careers

as tax consultants. However, other studies have produced contrasting findings. For instance, Maulana et al. (2024) concluded that perception, self-efficacy, and motivation do not influence students' career interests. In a similar vein Aisyah et al. (2023) found that self-efficacy does not have a statistically significant effect on students' interest in pursuing a career.

In addition, attention is also directed toward the variable of professional competence, which refers to professional capabilities acquired through training, certification, and professional recognition (Bowers & Sabin, 2024). These competencies are believed to enhance students' self-confidence and improve their competitiveness in the labor market. Bolly et al. (2023) found that students' interest in career selection is significantly influenced by professional training, competence, and financial rewards. Similarly, Syarief et al. (2024) demonstrated that professional recognition and work environment play a role in shaping career choices. According to Dananjaya et al. (2019a), accounting students' career interests are influenced by professional training and personal characteristics. Job opportunities play a critical role in shaping students' Tax Career Interest. When students perceive the labor market as broad and promising, characterized by abundant vacancies, competitive salaries, and clear career paths, the influence of their tax self-efficacy and professional credentials on their Tax Career Interest is considerably strengthened. Conversely, when job opportunities are perceived as limited or unattractive, the impact of these personal attributes on Tax Career Interest tends to weaken. emphasize that the appeal of a particular career is strongly determined by the perceived quality of its job prospects. Careers with favorable outlooks naturally attract higher levels of interest. Supporting this, Yulianti et al. (2022) found that job opportunities positively affect accounting students' Tax Career Interest. Similarly, Nur'Aini et al. (2025) demonstrate that job opportunities significantly moderate the relationship between students' self-efficacy, tax knowledge, and their Tax Career Interest.

This study highlights Job Opportunities as a moderating variable linking tax self-efficacy and professional competences to tax career interest. It aims to strengthen the conceptual framework, address prior research gaps, and guide institutions in enhancing student capacity through training and tax volunteer programs, benefiting both practice and academia.

REVIEW OF LITERATURE

According to Ramadhani et al. (2024) one of the most frequently used theories to measure potential job interest is the Theory of Planned Behavior (TPB) found by (Ajzen, 1991). This theory explains the factors that influence an individual's behavior (Conner, 2020). According to TPB, interest is shaped by attitudes, subjective norms, and perceived control. This framework helps explain accounting students' thought processes and predict their interest in taxation careers. The relationship between TPB and this study is evident in the perspective of Sari et al. (2024) who highlight the correlation between an individual's subjective norms and their career assessment. Tax career interest is the intention to pursue a taxation career, shaped by attitudes, social norms, and perceived control. According to TPB, strong attitudes, norms, and control foster this interest, emphasizing cognitive, social, and self-competence factors beyond knowledge or skills alone.

Tax Self-Efficacy

Tax self-efficacy refers to an individual's belief in their ability to effectively perform tasks and responsibilities in the field of taxation, aligning with Bandura (1977) concept of self-efficacy, which posits that confidence in one's capabilities is a key cognitive factor guiding decision-making, including career choices. Theoretically, tax self-efficacy plays a significant role in shaping career interest, as explained by the Social Cognitive Career Theory (SCCT) developed by Lent et al. (2002) and modified by Wang et al. (2022), which emphasizes that career interest emerges from the interaction between self-efficacy, outcome expectations, and environmental factors such as social support and career opportunities. Suyanto et al. (2024) found that while self-efficacy positively influences tax career interest, family environment can moderate this effect. Putri et al. (2025) observed that motivation and labor market considerations often have a stronger impact than self efficacy alone. Similarly, Chaerunisak et al. (2024) reported that self-efficacy and parental influence jointly affect accounting students' interest in pursuing a tax related career.

H1: Tax Self-Efficacy has a positive effect on Tax Career Interest

Professional Competences

Professional competences refer to formal qualifications, certifications, or professional awards possessed by an individual that enhance their skills and competitiveness in the labor market. These competences are believed to increase self-confidence and reinforce the perception of professionalism in the field of taxation (Bowers, Sabin, et al., 2024; Syarief et al., 2024). Theoretically, the role of professional competences in shaping career interest can be explained using Expectancy Theory V. Vroom et al. (2015), which posits that individuals are motivated to engage in behaviors based on their expectations of the outcomes derived from those behaviors. In this context, students who view professional competences as a means to gain recognition, better job opportunities, and greater career stability are more likely to develop an interest in a taxation career. Empirical studies support this perspective Cahyani et al. (2024) found that professional recognition significantly influences students' interest in pursuing a career in taxation, while Pranata et al. (2024) reported that professional recognition is a key consideration for students when choosing a profession as a tax consultant. Previous research also indicates that professional credentials positively correlate with career interest in taxation by demonstrating readiness and practical ability to perform complex tasks (Bolly et al., 2023; Dananjaya et al., 2019b). Thus, professional competences serve as both a confidence booster and a signal of career advancement potential, highlighting their crucial role in fostering students' interest in tax-related careers.

H2: Professional Competences have a positive effect on Tax Career Interest

Job Opportunities

Job opportunities function as an external factor that moderates the relationship between individuals' internal characteristics, such as tax self-efficacy and professional competences, and their career interest. Broad employment prospects, clear career pathways, and competitive compensation can strengthen the influence of self-efficacy and professional credentials on students' intention to pursue a career in taxation (Nur'Aini et al., 2025). Conversely, when job opportunities are limited or perceived as less attractive, the effect of internal factors on career interest tends to diminish. The study by Tufuor Kwarteng et al. (2022) revealed that professional competencies significantly enhance the job performance of accounting graduates, with continuing professional development further strengthening this

relationship, thereby underscoring the critical role of professional competencies in fostering career readiness. Empirical evidence supports this assertion Kosasi et al. (2024) demonstrate that perceptions of career prospects significantly shape individuals' career preferences, while studies by (Dwi Rahmawati, 2022; Yulianti et al., 2022) confirm the positive impact of job opportunities on students' interest in pursuing careers in taxation.

H3: Job opportunities strengthen the effect of tax self-efficacy on tax career interest.

H4: Job opportunities strengthen the effect of professional competences on tax career interest.

RESEARCH METHOD

A quantitative explanatory design was used to test causal relationships, including direct, indirect, and interaction effects via a structural model. The population comprised students from the 2024–2025 Tax Volunteer Program at the Directorate General of Taxes East Java III Regional Office (DJP Decree: Batch VI KEP-333/WPJ.12/2023; Batch VII KEP-312/WPJ.12/2024). Samples were selected through purposive sampling, targeting students who had completed training and actively participated in volunteer activities. The minimum sample size for this study is based on the rule of thumb proposed by Risher et al. (2017) which suggests that the minimum sample size should be 10 times the number of indicators of the variable with the most indicators. In this study, the career interest in taxation variable has the most indicators, with 8 indicators, so the minimum required sample size is 80 respondents. However, to enhance external validity and strengthen the generalizability of the findings, the sample size was increased to 126 respondents. Each indicator was measured using a 5-point Likert scale, ranging from 1 (strongly disagree) to 5 (strongly agree). The research instrument was developed based on theoretical constructs and indicators that have been validated in previous studies. The tax self-efficacy variable refers to dimensions of belief in setting goals, overcoming obstacles, responsibility for task completion, and perseverance, as developed by D Rahmawati et al. (2022). The professional competences variable includes possession of professional certifications, certified practical experience, belief in the effectiveness of competences in enhancing job opportunities, and involvement in student professional organizations (Bolly et al., 2023; Syarief et al., 2024). The job opportunities variable, as a moderator, includes four indicators: awareness of career prospects in taxation, accessibility of employment in the taxation sector, potential to expand access to the professional and business world, and perceived ease of obtaining relevant job placements (Prihatini et al., 2020). Some indicators in this study do not fully refer to prior literature, as these were selected based on their relevance and the local context in which the research was conducted, particularly involving the experience of tax volunteers providing direct practical insights. These indicators were chosen to ensure that the research instrument accurately measures the intended variables within the context of the role of tax volunteers. Furthermore, the tax career interest variable was adapted from the indicators developed by Hendrawati (2022), which include perceptions of job opportunities, salary influences, work environment comfort, social value of the profession, and intrinsic motivation to pursue a career in taxation.

Instrument validity was assessed using AVE (≥ 0.50), while reliability was tested via Cronbach's Alpha and Composite Reliability (≥ 0.60). The outer model evaluated construct

validity and reliability, and the inner model examined causal relationships and the moderating effect of tax volunteer experience. All data analysis processes were conducted using Partial Least Squares Structural Equation Modeling (PLS-SEM), which is deemed appropriate for models with complex latent variables and moderate sample sizes (Hair et al., 2011; Sarstedt et al., 2021). The analytical steps were carried out systematically to ensure that replication and revalidation by other researchers could be done with consistent and scientifically accountable results.

RESULTS AND DISCUSSION

Respondents' Demography

The study surveyed 126 respondents: 85.7% women and 14.3% men. Most were aged 18–21 (64.3%), with the rest 22–25 (35.7%). Tax volunteering experience was nearly balanced, with 52.4% volunteering once and 47.6% twice. Respondents were spread across 10 regions under Kanwil DJP Jawa Timur III, with the largest shares from Malang (31.0%) and Pasuruan (26.2%).

Table 1.
Respondents' Demography

Classification	Category	Frequency	Percent
Gender	Male	18	14.3%
	Female	108	85.7%
	Total	126	100%
Age	18-21	81	64.3%
	22-25	45	35.7%
	Total	126	100%
Tax Volunteer Experience	Participated once	66	52.4%
	Participated twice	60	47.6%
	Total	126	100%
Placement Area	Malang	39	31.0%
	Pasuruan	33	26.2%
	Batu	9	7.1%
	Probolinggo	9	7.1%
	Blitar	7	5.6%
	Kediri	5	4.0%
	Tulungagung	5	4.0%
	Jember	8	6.3%
	Banyuwangi	7	5.6%
	Nganjuk	4	3.2%
Total	126	100%	

Source: Data Processed, 2025

Descriptive Statistics

The results of the descriptive statistics analysis are explained in the following section.

Table 2.
Descriptive Statistics

Indicator	Observation	Mean	Median	Max	Min	Standard Deviation
TSE11	126	3.437	4	1	5	1.383
TSE12	126	3.294	4	1	5	1.415
TSE21	126	3.405	4	1	5	1.454
TSE22	126	3.468	4	1	5	1.424
TSE31	126	3.413	4	1	5	1.427
TSE32	126	3.389	4	1	5	1.469
TSE41	126	3.579	4	1	5	1.353
TSE42	126	3.802	4	1	5	1.321
PC11	126	3.460	4	1	5	1.395
PC12	126	3.492	4	1	5	1.473
PC21	126	3.619	4	1	5	1.468
PC22	126	3.714	4	1	5	1.327
PC31	126	3.595	4	1	5	1.352
PC32	126	3.500	4	1	5	1.361
PC41	126	3.611	4	1	5	1.496
PC42	126	3.595	4	1	5	1.358
JO11	126	3.714	4	1	5	1.344
JO12	126	3.571	4	1	5	1.411
JO21	126	3.675	4	1	5	1.452
JO22	126	3.690	4	1	5	1.377
JO31	126	3.706	4	1	5	1.316
JO32	126	3.627	4	1	5	1.401
JO41	126	3.651	4	1	5	1.476
JO42	126	3.595	4	1	5	1.432
TCI1	126	3.635	4	1	5	1.331
TCI2	126	3.548	4	1	5	1.384
TCI3	126	3.595	4	1	5	1.31
TCI4	126	3.421	4	1	5	1.365
TCI5	126	3.476	4	1	5	1.361
TCI6	126	3.476	4	1	5	1.39
TCI7	126	3.484	4	1	5	1.373
TCI8	126	3.714	4	1	5	1.296

Source: Data Processed, 2025

Table 2 shows descriptive statistics from 126 respondents, with mean scores ranging from 3.294 to 3.802, indicating moderately positive responses. Medians are mostly 4, with scores spanning 1–5. Standard deviations (1.296–1.496) reflect moderate variability without extreme outliers.

Convergent Validity

Table 3 shows all indicators exceed the 0.6 loading threshold (0.614–0.889), confirming strong reliability for TSE, PC, JO, and TCI variables. This demonstrates that all indicators meet the requirements for convergent validity and are therefore valid and suitable for use in this study and for subsequent stages of analysis (Hair Jr et al., 2021).

Table 3.
Outer Loading Results

Variable	Indicator	Outer Loading	Standard	Status
Tax Self-Efficacy (X1)	TSE11	0.805	0.6	Valid
	TSE12	0.801	0.6	Valid
	TSE21	0.882	0.6	Valid
	TSE22	0.881	0.6	Valid
	TSE31	0.886	0.6	Valid
	TSE32	0.864	0.6	Valid
	TSE41	0.614	0.6	Valid
	TSE42	0.646	0.6	Valid
Professional Competences (X3)	PC11	0.789	0.6	Valid
	PC12	0.802	0.6	Valid
	PC21	0.798	0.6	Valid
	PC22	0.791	0.6	Valid
	PC31	0.837	0.6	Valid
	PC32	0.841	0.6	Valid
	PC41	0.680	0.6	Valid
	PC42	0.645	0.6	Valid
Job opportunities (Z)	JO11	0.788	0.6	Valid
	JO12	0.874	0.6	Valid
	JO21	0.793	0.6	Valid
	JO22	0.714	0.6	Valid
	JO31	0.747	0.6	Valid
	JO32	0.827	0.6	Valid
	JO41	0.824	0.6	Valid
	JO42	0.889	0.6	Valid
Tax Career Interest (Y)	TCI1	0.755	0.6	Valid
	TCI2	0.714	0.6	Valid
	TCI3	0.746	0.6	Valid
	TCI4	0.748	0.6	Valid
	TCI5	0.761	0.6	Valid
	TCI6	0.728	0.6	Valid
	TCI7	0.735	0.6	Valid
	TCI8	0.763	0.6	Valid

Source: PLS Process, 2025

Discriminant Validity

The results of the discriminant validity analysis are explained in the following section.

Table 4.
Discriminant Validity Results

Variable	AVE	Standard	Status
Tax Self-Efficacy (X1)	0.646	0.5	Valid
Professional Competences (X2)	0.602	0.5	Valid
Job opportunities (Z)	0.717	0.5	Valid
Tax Career Interest (Y)	0.662	0.5	Valid

Source: PLS Process, 2025

The Tax Self-Efficacy (TSE), Professional Competences (PC), Tax Career Interest (TCI), and Job Opportunities (JO) each have an AVE score greater than 0.5, as presented in Table 4. Therefore, each variable not only meets the criteria for convergent validity but also demonstrates discriminant validity (Hair Jr et al., 2021).

Composite Reliability

The following table presents the results of the Composite Reliability test.

Table 5.
Composite Reliability Results

Variable	Composite Reliability	Standard	Status
Tax Self-Efficacy (X1)	0.935	0.6	Valid
Professional Competences (X2)	0.923	0.6	Valid
Job opportunities (Z)	0.953	0.6	Valid
Tax Career Interest (Y)	0.940	0.6	Valid

Source: PLS Process, 2025

All variables meet the required Cronbach's Alpha values, as indicated by the data analysis above, which shows that their Cronbach's Alpha values exceed 0.6. Therefore, all variables are considered to exhibit high reliability.

R Square

The table below presents the results of the R Square analysis.

Table 6.
R Square

Variable	R Square	R Square Adjusted
Tax Career Interest (Y)	0.463	0.441

Source: PLS Process, 2025

The R Square value of 0.463 indicates that 46.3% of the variation in Tax Career Interest (TCI) can be explained by Tax Self-Efficacy (TSE), Professional Competences (PC), Job Opportunities (JO), and Tax Volunteering Experience (TVE) as a moderating variable. This suggests that the model has a substantial impact on Tax Career Interest, while the remaining 53.7% is influenced by factors outside the scope of this research model. The R Square Adjusted value of 0.441 further confirms the robustness of the model by accounting for the number of predictors included in the analysis.

Cronbach’s Alpha

Cronbach's Alpha and composite reliability values exceed 0.6 for all variables, confirming high reliability.

Table 7.
Cronbach's alpha Result

Variable	Cronbach's Alpha	Standard	Status
Tax Self-Efficacy (X1)	0.918	0.6	Reliable
Professional Competences (X2)	0.907	0.6	Reliable
Job opportunities (Z)	0.943	0.6	Reliable
Tax Career Interest (Y)	0.927	0.6	Reliable

Source: PLS Process, 2025

Hypothesis Testing Results

The data obtained were used to test the hypotheses in this study, which was done by examining the calculated t-statistic values and the corresponding p-values. A more detailed summary of the results is presented in the following table.

Table 8.
Hypothesis Test Results

Type of Effect	Effect	t - value	p-value	Decision
Direct	X1 → Y	0.195	0.845	H1 Rejected
	X2 → Y	3.424	0.001	H2 Accepted
Moderating	X1*Z → Y (Moderating 1)	2.304	0.021	H3 Accepted
	X2*Z → Y (Moderating 2)	0.268	0.755	H4 Rejected

Source: PLS Process, 2025

Tax Self-Efficacy and Tax Career Interest

Statistical analysis shows that Tax Self-Efficacy (TSE) does not significantly influence Tax Career Interest, as indicated by a t-value of 0.195 and a p-value of 0.845, exceeding the 0.05 significance threshold. Thus, the hypothesis (H1) is rejected. Nevertheless, descriptive statistics (Table 2) indicate relatively high confidence levels, with mean scores of 3.802 (TSE.42) and 3.579 (TSE.41), reflecting respondents’ strong perceived ability to perform tax-related tasks. Nevertheless, these findings suggest that confidence in tax knowledge alone does not directly translate into an intention or interest to pursue a career in taxation. Although students perceive themselves as technically competent, this perception does not automatically lead to Tax Career Interest without additional factors, such as intrinsic motivation or a nuanced understanding of the sector’s potential rewards and challenges. External influences including labor market conditions social context and professional expectations appear to play a more pivotal role in shaping students interest in a career in taxation (Minardo, 2024; Nurhaliza et al., 2025). Theoretically, this finding can be explained by the Social Cognitive Career Theory (SCCT) developed by Lent et al. (2002) and modified by Wang et al. (2022). According to this theory, self-efficacy is a key component in career interest formation; however, its impact is highly contingent upon the interaction with environmental factors (such as social support and career opportunities) and outcome expectations. In this context, even though students may believe in their abilities in taxation, if they do not perceive positive outcomes or tangible benefits from a career in taxation, their career interest will not significantly develop. Prior research found that self-efficacy does not

significantly influence students' interest in pursuing a career as a tax consultant, while labor market considerations and parental influence had a greater impact (Adellia et al., 2024; Susanti, 2024). Kosasi et al. (2024) found that self efficacy, tax knowledge, and social values do not affect career choice as a tax consultant. Putri et al. (2025) found that self-efficacy does not have a significant effect on students' interest in pursuing a career in taxation, whereas motivation and labor market considerations demonstrate a positive and significant influence on such career interest.

Professional Competences and Tax Career Interest

The empirical analysis reveals that professional competences have a positive and significant effect on tax career interest (t-statistic = 3.424; p-value = 0.001 < 0.05), confirming the proposed hypothesis. Descriptive statistics (Table 2) show high mean scores for professional competence indicators (PC.21 = 3.619; PC.22 = 3.714), indicating that respondents value professional qualifications such as Tax Brevet or Certified Tax Consultant (CTC) as key drivers of their interest in taxation careers. Theoretically, this highlights how students' career interests are influenced by expected economic and social benefits linked to professional certification. Possession of professional competences serves as tangible evidence of technical expertise, enhancing graduates' credibility in the labor market and providing a clearer pathway toward a recognized and reputable career. Consequently, students perceive that holding these competences will improve their career prospects, thereby strengthening their interest in a tax-related career. This result is further supported by research from Cahyani et al. (2024), which shows that professional recognition significantly influences students' interest in pursuing a career in taxation, as well as Pranata et al. (2024), who assert that professional recognition is one of the main considerations for students when choosing a profession as a tax consultant. Theoretically, this finding can be explained through Expectancy Theory found by V. H. Vroom (1964), modified by V. Vroom et al. (2015) which posits that individuals tend to form their interests and behaviors based on their expectations of the outcomes derived from certain actions. In this context, students who view professional competences as a means to gain recognition, better job opportunities, and greater career stability are more likely to choose a career in taxation. Therefore, this finding underscores the crucial role that professional competences play in shaping students' interest in pursuing a career in taxation, both by boosting their self-confidence and offering assurance of future professional advancement

Job Opportunities Moderate the Effect of Tax Self-Efficacy on Tax Career Interest

The moderation analysis shows that Job Opportunities (JO) significantly moderate the relationship between Tax Self-Efficacy (TSE) and Tax Career Interest (TCI), with a t-statistic of 3.424 and a p-value of 0.001, both below 0.05. Thus, the hypothesis is accepted, indicating that higher perceptions of job opportunities strengthen the positive effect of TSE on TCI. Descriptive statistics (Table 2) reveal high mean scores for TSE indicators (TSE.32 = 3.389; TSE.42 = 3.802) and JO indicators (JO.21 = 3.675; JO.42 = 3.595), reflecting respondents' confidence in tax-related skills and favorable views of career prospects. These findings suggest that while students exhibit confidence in their tax-related capabilities, the perceived availability of job opportunities in the taxation sector further strengthens their interest in pursuing a career in this field. This aligns with the Social Cognitive Career Theory (SCCT), which emphasizes the role of self-efficacy and outcome expectations in career decision making. The presence of favorable job prospects enhances students' expectations of

positive outcomes, thereby increasing their interest in tax related careers. (Nirmalasari et al., 2025; W. sari et al., 2025), documented that students exhibiting higher levels of self-efficacy possess stronger confidence in their ability to perform tax-related tasks, which, in turn, fosters greater interest in pursuing taxation careers. Furthermore, Nur'Aini et al. (2025) highlighted that self-efficacy constitutes a critical determinant of career preferences, yet its effect may be contingent upon external contextual factors. Moreover, the study reveals that job opportunities significantly moderate the relationship between self-efficacy, tax knowledge, and students' interest in pursuing careers as tax consultants. These findings substantiate the present hypothesis that Job Opportunities moderate the relationship between Tax Self-Efficacy and Tax Career Interest, implying that the positive impact of self-efficacy is intensified when students perceive ample and attainable career prospects within the taxation domain.

Job Opportunities Moderate the Effect of Tax Professional Competences on Tax Career Interest

The moderation analysis reveals that Job Opportunities (JO) do not significantly moderate the relationship between Professional Competences (PC) and Tax Career Interest (TCI), with a t-value of 0.268 and a p-value of 0.755, exceeding the 0.05 threshold. Hence, the moderation hypothesis is rejected, indicating that students' perceptions of job opportunities neither strengthen nor weaken the effect of professional competences on their interest in pursuing a tax career. Descriptive statistics (Table 2) show moderately high scores for PC indicators (PC.21 = 3.619; PC.22 = 3.714) and JO indicators (JO.11 = 3.714; JO.22 = 3.69), suggesting that students recognize the importance of professional skills while holding moderate perceptions of taxation career prospects. Eryanto et al. (2024) found that external contextual factors, such as managerial support, did not significantly moderate the relationship between individual attributes and career-related outcomes. This aligns with the finding that professional competences are more dominant than job opportunities, as students believe that possessing the necessary skills, certifications, and experiences ensures sustained interest in a tax career regardless of external conditions. Furthermore, students demonstrate a long-term orientation, prioritizing personal and professional growth over immediate job availability, reinforcing the limited role of external contextual factors. Chen et al. (2023) further support this notion by demonstrating that students' future orientation positively influences their perceived employability through problem-based learning, while moderated by job market knowledge and proactive personality, reinforcing that long-term personal and professional growth can sustain career interest regardless of external job availability. Consequently, even if job opportunities exist, they are not sufficient to alter the influence of professional competences on career interest. These findings are consistent with Social Cognitive Career Theory (SCCT), which emphasizes that personal factors such as competencies and self-efficacy often have a stronger and more direct impact on career interest than external contextual factors (Lent et al., 1994).

CONCLUSION

This study demonstrates that while professional competences exert a direct and significant influence on students' tax career interest, tax self-efficacy alone does not have a meaningful effect unless moderated by job opportunities. Moreover, job opportunities strengthen the relationship between self-efficacy and career interest but fail to moderate the

effect of professional competences, highlighting the latter's dominant and independent role in shaping career aspirations. These findings emphasize the importance of integrating experiential learning, such as tax volunteering programs, to enhance the impact of personal competencies on career outcomes. Furthermore, the results suggest that intrinsic motivation, professional development, and long-term career orientation play a more substantial role than external contextual factors like job availability in sustaining students' interest in pursuing a career in taxation.

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