

Optimizing Career Interests In The Field of Taxation: The Role of Economic Motivation and Understanding *Tri Nga* Teaching

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ABSTRACT

This research aims to empirically prove whether economic motivation and the understanding of Ki Hadjar Dewantara's teachings, *Tri-Nga*, can influence career interest in the taxation field. The population of this study is accounting students of Universitas Tamansiswa throughout Indonesia. Convenience sampling technique was used to collect the sample, and a total of 188 respondents were obtained. This type of research is quantitative research using primary data. Data collection was carried out using questionnaires distributed to all accounting students of Universitas Tamansiswa throughout Indonesia. Data processing was carried out using multiple linear regression analysis. The results of the study show that economic motivation and the understanding of Ki Hadjar Dewantara's teachings, *Tri-Nga*, have a significant partial positive effect on students' interest in pursuing a career in taxation. The implications of this study are that graduates will pursue careers in taxation by considering the element of economic motivation obtained through income or wages. In addition, understanding *Tri-Nga* is the most fundamental element so that students can decide to pursue a career in taxation. The novelty of this research is the addition of the *Tri-Nga* variable as an independent variable, and it also answers the differences in the results of previous research on this topic.

Keywords: Career interest, economic motivation, *Tri-Nga* teaching.

ABSTRAK

Penelitian ini bertujuan untuk membuktikan secara empiris apakah motivasi ekonomi dan pemahaman ajaran dari Ki Hadjar Dewantara, *Tri-Nga* mampu mempengaruhi keinginan berkarier di bidang perpajakan. Populasi penelitian ini adalah mahasiswa akuntansi Universitas Tamansiswa diseluruh Indonesia. Teknik convenience sampling digunakan untuk pengambilan sampel, dan total sampel yang di dapat adalah 188 responden. Jenis penelitian ini adalah penelitian kuantitatif dengan menggunakan data primer. Pengumpulan data menggunakan kuesioner yang ditujukan kepada seluruh mahasiswa akuntansi Universitas Tamansiswa diseluruh Indonesia. Pengolahan data dilakukan dengan menggunakan analisis regresi linier berganda. Hasil penelitian menunjukkan bahwa motivasi ekonomi dan pemahaman

ajaran dari Ki Hadjar Dewantara, *Tri-Nga* secara parsial berpengaruh signifikan positif terhadap minat mahasiswa berkarir di bidang perpajakan. Implikasi penelitian ini adalah mahasiswa yang telah lulus, akan berkarir di bidang perpajakan dengan mempertimbangkan unsur motivasi ekonomi yang diperoleh melalui penghasilan atau pendapatan hasil kerja. selain itu, pemahaman mengenai *Tri-Nga* menjadi unsur yang paling mendasar sehingga mahasiswa dapat memutuskan untuk berkarir di bidang perpajakan. Kebaruan dari penelitian ini adalah adanya penambahan variabel *Tri-Nga* sebagai variabel independen, selain itu menjawab adanya perbedaan hasil penelitian sebelumnya tentang topik ini.

Kata kunci: *Minat karir, Motivasi Ekonomi, pengajaran Tri-Nga.*

A. INTRODUCTION

The rapid advancement of the world of work over time has resulted in the growth of career opportunities in various fields (Yasa & Atmadja, 2019). Individuals need to plan and orient their career direction from an early age. This is done so that individuals know where their future career is headed and what they need to do to achieve the career they have planned (Sari et al., 2021). Many companies are looking for fresh graduates to be part of the company in developing and advancing the company and one of the fields of work that is sought after is the taxation field (Janrosl, 2017). The low awareness of the community in paying taxes, while taxes are the main income for the state, besides the government also encourages taxes from various aspects of life, so this creates many opportunities to work in the taxation field. The demands that are expected of prospective workers and students also need to be prepared for their future careers (Permatasari, 2022). Interest in pursuing a career in taxation is a force that drives students to choose a career in taxation, so that they pay more attention to the field of taxation up to professions related to taxes (Wardah et al., 2020).

Based on data from the Ministry of Finance until 2019, the number of registered tax consultants is around 5,000 people out of a total population of Indonesia which reaches 250 million people. This number is still far below Japan with a total of 80,000 tax consultants with a population of 120 million people (Sari et al., 2021). The number of taxpayers in Indonesia in 2021 was recorded at 49.82 million people. Over time, this number continues to experience growth, indicating that there is increasing awareness of taxpayers. This increase should be balanced with an increase in the number of professional tax personnel, making a career in taxation a promising profession (Sari et al., 2021). Therefore, it is important to understand the factors that can influence students' interest in pursuing a career in taxation.

The first factor that can influence students' interest in pursuing a career in taxation is economic motivation. Motivation is something that comes from within an individual or encouragement from others to do something for the purpose of achieving a certain goal

(Prastyatini, 2023). The expectancy theory of motivation (expectancy theory) supports the relationship between motivation and interest. A person tends to do something depending on the expectation that the actions they take will be followed by a certain outcome and have an attraction to the outcome by the person concerned (Ayem & Hidayat, 2021). Based on the Theory of Planned Behavior (TPB), Economic motivation is assessed from the extent to which there is a drive to increase economic rewards, both direct and indirect rewards (Herlina, 2023c). Direct rewards such as basic salary payments, or basic wages, overtime or overtime wages, payments for holidays, profit sharing and various other forms of bonuses based on other performance (Lioni & Baihaqi, 2016). While indirect rewards include insurance vacation payments, sick pay allowances, pension programs, adequate facilities, such as cars and official houses, and various other benefits (Lioni & Baihaqi, 2016). A career in taxation is one of the options because in addition to having many benefits in terms of economy, it is also a stepping stone for students to develop their careers further.

The second factor that can influence students' interest in pursuing a career in taxation is the understanding of *Tri-Nga*. *Tri-Nga* is a practical guidance teaching from Ki Hajar Dewantara, an Indonesian education father, who founded the Tamansiswa educational institution. The *Tri-Nga* teachings include *ngerti* (understand), *ngroso* (feel) and *nglakoni* (implement) (Nadziroh, 2017). So that this teaching is often also called the Tamansiswa Fatwa. *Tri-Nga* is a practical operational guideline teaching that includes understanding, feeling, and doing. This educational model is intended so that someone is not only educated intellectually (cognitively), the term Ki Hadjar Dewantara '*ngerti*', but there must also be a balance with *ngroso* (affective) and *nglakoni* (psychomotoric). *Tri-Nga* (Understand, Feel, Do) reminds of all directions of life or aspirations that require understanding, awareness and seriousness in their implementation, knowing and understanding is not enough if it is not realized and has no meaning if it is not implemented and fought for (Ayem & Hidayat, 2021). The implications for a career in taxation, that someone if they already have knowledge (understand) about taxation, master knowledge of taxation understand the tax knowledge that is taken, then they must have a desire to do something in accordance with tax knowledge and not only want to (feel), but they should do (implement) from the tax knowledge they have (Ayem & Hidayat, 2021). This research supports the Theory of Planned Behavior (TPB) which states that a person's intention to behave is influenced by subjective norms, namely the belief about what is expected of students and their motivation to follow these expectations (Wardani & Devi, 2023). This can increase their interest in pursuing a career in taxation and make the *Tri-Nga* teachings the basis for decision-making in choosing a career (Wardani & Devi, 2023). The tax career is an industry that not only requires analytical skills, but can solve a problem. Tax professionals must be equipped with effective communication and be able to provide good thinking in order to compete in a highly competitive market (Nuggrahini et al., 2022).

This research follows up on research from Herlina (2023) on the influence of economic motivation, parental roles, and tax brevets on interest in pursuing a career in taxation. The difference between this research and previous research lies in the variables and research objects. The variables of this research include career interest, economic motivation and *Tri-Nga*. The addition of the *Tri-Nga* variable is the difference from previous research. The object of this research is students of Tamansiswa University in Indonesia. This research also answers the differences in previous research. The purpose of this research is to determine the influence of economic motivation and understanding of *Tri-Nga* on interest in pursuing a career in taxation.

This research uses two Grand Theories to solve its problems or hypotheses. Because every scientific research requires a theory as a foundation for building a framework of thought and formulating research methods. Therefore, the role of theory in scientific research cannot be ignored (Bado, 2022). The theories used are the Theory of Planned Behavior and the Expectancy Theory.

Theory of Planned Behaviour

The Theory of Planned Behavior (TPB) is an extension of the Theory of Reasoned Action (TRA). TRA was developed by Ajzen in 1991 with the addition of a perceived behavioral control variable (Herlina Budiono, 2019). The Theory of Planned Behavior (TPB) is a theory that studies the study of an individual's behavior where intention is the main factor that underlies an individual's behavior when they have a desire to do something because it has a special meaning to achieve their goals (Herlina Budiono, 2019). The main focus of TRA and TPB is intention or desire to perform an action (Hasyim & Nurohman, 2021). This intention is influenced by motivational factors, and the stronger a person's intention, the more likely they are to take that action (Hasyim & Nurohman, 2021) On the other hand, attitude refers to a person's evaluation of an action, whether they like it or not (Hasyim & Nurohman, 2021).

Expectancy Theory

Expectancy Theory was first proposed by Victor H. Vroom in 1964. This theory states that a worker will be motivated or motivated to make maximum effort when they are confident that this effort will result in a good assessment of their performance, and they hope that in the end they will receive recognition for their good performance (Aditya & Hasibuan, 2020). The core of Expectancy Theory lies in understanding individual targets and the relationship between effort and performance, as well as between performance and rewards (Aditya & Hasibuan, 2020). This means that accounting students in choosing their careers are driven by their expectations of the career they will choose (Aditya & Hasibuan, 2020). They consider whether the career can meet their individual needs and whether the career is attractive to them (Aditya & Hasibuan, 2020).

B. RESEARCH METHOD

This research employed a quantitative research approach, which involves measuring data from a sample population, analyzing it statistically, and interpreting the results to draw conclusions (Nugroho, 2018). Convenience sampling was utilized to select the study participants, where respondents are chosen based on their availability (Novianti & Syarkowi, 2021). The population of this study comprised accounting students from Tamansiswa Universities across Indonesia. There are five Tamansiswa Universities in total: Universitas Tamansiswa Padang, STIE Tamansiswa Jakarta, Universitas Sarjanawiyata Tamansiswa Yogyakarta, STIE Tamansiswa Banjarnegara, and Universitas Tamansiswa Palembang. Only three of these universities have an Accounting Department and could be considered as the actual population, namely Universitas Sarjanawiyata Tamansiswa Yogyakarta, Universitas Tamansiswa Palembang, and STIE Tamansiswa Banjarnegara.

A total of 188 respondents were obtained from the three Tamansiswa Universities. Data collection was conducted online by distributing questionnaires using Instagram and WhatsApp applications. The research period spanned from November 18, 2023, to April 25, 2024. Primary data in the form of questionnaires were used in this research. The data analysis techniques employed in this study included Validity Test, Reliability Test, Classical Assumption Test, Multiple Linear Regression Test, t Test, F Test and R2 Test. The regression model for this research is:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \epsilon$$

A comprehensive description of the variable definitions and indicators is provided in the following table:

Table 1. Definitions and Indicators

Variable	Operational Definition	Indicators	Scale
Student Interest in Pursuing a Career in Taxation (Y) (Prihatini & Rachmawati, 2020)	An interest can be expressed through a statement that indicates a person's preference for one thing over another, and it can also be manifested through participation in an activity (Sianturi & Sitanggang, 2021)	1. Passion for Taxation Work 2. Aspiring Tax Career 3. Relevant Experience 4. Seeking Information on Taxation Career 5. Post-Graduation Interest	Likert 1-4
Economic motivation (X2) (Saraswati, 2021)	Economic motivation is an internal drive that prompts individuals to enhance their personal capabilities in pursuit of desired financial rewards. Financial rewards can be broadly categorized into direct and indirect forms (Herlina, 2023)	1. Competitive long-term compensation package 2. Comprehensive benefits package 3. Family benefits 4. Performance-based bonuses and salary increases 5. Clear and transparent company policies 6. Company-sponsored pension plan	Likert 1-4

			7. Year-end bonuses	
<i>Tri-Nga</i> (X3) (Ayem & Hidayat, 2021)	<i>Tri-Nga</i> embodies the implementation of knowledge. When an individual possesses knowledge (<i>ngerti</i>) of a subject, they should develop a sense of eagerness to apply that knowledge in practice. This goes beyond mere desire (<i>ngroso</i>) and calls for the active implementation (<i>nglakoni</i>) of their knowledge with utmost honesty, authenticity, discipline, and adherence to facts (Ayem & Hidayat, 2021).		1. <i>Ngerti</i> 2. <i>Ngerasa</i> 3. <i>Nglakoni</i>	<i>Likert</i> 1-4

C. RESULTS AND DISCUSSION

Result

Data collection for this study was conducted using Google Forms. A total of 188 respondents were involved in the data analysis process. The questionnaire data was tabulated using Microsoft Excel 2021. The validity test results for the 188 questionnaires are as follows;

Table 2. Validity and Reliability Test

No	Variabel/Indikator	Pearson Correlation	R Table	Sig. (2-tailed)	Cronbach 's Alpha	Hasil Validitas dan Reliabilitas
1	Minat Mahasiswa Berkarir di Bidang Perpajakan (MP)	Pearson Correlation > r-tabel diatas 0,05	0,1696	,000	0.596	Valid dan Reliabel
2	Motivasi Ekonomi (ME)	Pearson Correlation > r-tabel diatas 0,05	0,1696	,000	0.735	Valid dan Reliabel
3	Tri-nga (TN)	Pearson Correlation > r-tabel diatas 0,05	0,1696	,000	0.665	Valid dan Reliabel

Source: processed data, 2024

The validity of all questionnaire items was established. This is evident from the fact that the Pearson Correlation values for each item exceed the r-table value of 0.05, and the significance values are below the alpha value of 0.05. The validity of all questionnaire items was established. This is evident from the fact that the Pearson Correlation values for each item exceed the r-table value of 0.05, and the significance values are below the alpha value of 0.05.

The reliability test the variable of students' career interest in taxation was 0.596, ekonomi motivation was 735, and *Tri-Nga* was 665, Therefore all variables in the study were shown to be reliable have Cronbach's Alpha values greater than 0.06.

**Table 3. Normalitas Test
One-Sample Kolmogorov-Smirnov Test**

Unstandardized Residual			
N			188
Normal Parameters ^{a,b}	Mean		0000000
	Std. Deviation		3.92382628
Most Extreme Differences	Absolute		.041
	Positive		.041
	Negative		-.026
Test Statistic			.026
Asymp. Sig. (2-tailed)			.200 ^{c,d}

- a. Tes Distribution Is Normal.
- b. Calculated From Data

Source: processed data, 2024

The normality test was conducted, and the Asymp. Sig. (2-tailed) value of 0.200 is greater than the significance level of 0.05. Therefore, the data can be concluded to be normally distributed.

**Table 4. Multikolinieritas Test
Collinearity**

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	Motivasi Ekonomi (ME)	.988	1.013
	Tri-Nga (TN)	.913	1.096

Source: processed data, 2024

The results of the multicollinearity test for each independent variable showed that the Variance Inflation Factor (VIF) values were less than 10 and the Tolerance Values were greater than 0.10. Therefore, it can be concluded that multicollinearity did not occur.

Table 5. Heteroskedastisitas Test

Model	Correlations				
	B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.
(Constant)	4,019	2.751		1.461	.146
Motivasi Ekonomi (ME)	.004		.007	.089	.929
Tri-Nga (TN)	-.061	.040	-.117	-1.541	.125

Source: processed data, 2024

The results of the heteroscedasticity test showed that the p-values for all variables were greater than 0.05. Therefore, it can be concluded that there is no heteroscedasticity in the regression model.

Table 6. Multiple Linear Regression

Model		Coefficients ^a		t	Sig.
		Unstandardized Coefficients	Standardized Coefficients		
		B	Std. Error	Beta	
1	(Constant)	31,774	,995		31,946 ,000
	Motivasi Ekonomi (ME)	,193	,023	,323	8,372 ,000
	Tri-Nga (TN)	,129	,019	,268	6,955 ,000

a. Dependent Variable: Minat Mahasiswa Berkarir di bidang Perpajakan

Source: processed data, 2024

The results of multiple linear regression test showed that the coefficient β_1 is equal to 0.193. This means that if the economic motivation variable increases by one unit, the students' interest in pursuing a career in taxation will increase by 0.193, holding other independent variables constant. The coefficient β_2 is equal to 0.129. This means that if the *Tri-Nga* variable increases by one unit, the students' interest in pursuing a career in taxation will increase by 0.129, holding other independent variables constant.

Table 7. F Test ANOVA^a

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	646,345	3	215,448	163,029	,000 ^b
Residual	243,162	184	1,322		
Total	889,507	187			

a. Dependent Variable: Minat Mahasiswa Berkarir di Bidang Perpajakan (MP)

b. Predictors: (Constant), Motivasi Ekonomi (ME), Tri-Nga (TN)

Source: processed data, 2024

Based on the F-statistic test results above, it can be concluded that at least one independent variable has a significant effect on the dependent variable. This is evidenced by a significance value of $0.000 < 0.05$ and a calculated F-value of 163.029, which is greater than the tabulated F-value of 2.11 at a significance level of $0.000 < 0.05$.

Table 8. Coefficient of Determination (R²)

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.852 ^a	.727	.722	1.14958

Source: processed data, 2024

The independent variables were able to explain 72.2% of the variation in the dependent variable. This suggests that there are other factors that influence students' interest in pursuing a career in taxation, which were not accounted for in this study. These factors account for the remaining 27.8% of the unexplained variation. The Standard Error of the Estimate (SEE) is 1.14958. A smaller SEE value indicates that the regression model is more accurate in predicting the dependent variable.

Table 9. Partial Test (t Test)

Coefficients^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	31,774	,995		31,946	,000
	Motivasi Ekonomi (X1)	,193	,023	,323	8,372	,000
	Tri-Nga (X2)	,129	,019	,268	6,955	,000

a. Dependent Variable: Minat Mahasiswa Berkarir di Bidang Perpajakan

Source: processed data, 2024

Based on the partial test (t-test) results above, a constant value of 31.774 was obtained. This indicates that if there are no other variables influencing students' interest in pursuing a career in taxation, such as economic motivation or tri nga, then the overall interest level in this field is 31.774 units. The influence of economic motivation on students' career interest in taxation is significant, as indicated by a t-value of 8.372, a significance value of 0.000, and a beta value of 0.193 with a positive direction. Based on the criteria explained, t-value (8.372) > t-table (1.65309) with a significance value (0.000) < 0.05. This result indicates that economic motivation has a significant positive influence on students' career interest in taxation. Therefore, hypothesis H1, which states that economic motivation has a positive influence on students' career interest in taxation, is supported.

The influence of *Tri-Nga* on students' career interest in taxation is significant, as indicated by a t-value of 6.955, a significance value of 0.000, and a beta value of 0.129 with a positive direction. Based on the criteria explained, t-value (6.955) > t-table (1.65309) with a significance value (0.000) < 0.05. This result indicates that *Tri-Nga* has a significant positive influence on students' career interest in taxation. Therefore, hypothesis H2, which states that *Tri-Nga* has a positive influence on students' career interest in taxation, is supported.

Discussion

Economic motivation is a driving force that encourages individuals to enhance their personal capabilities to achieve financial rewards and economic well-being (Rahayu et al., 2021). According to the Theory of Planned Behavior (TPB), economic motivation is assessed based on the extent of the drive to increase economic rewards, both direct and indirect (Herlina, 2023). The expectancy theory of motivation supports the connection between motivation and interest. An individual tends to engage in an action based on the expectation that their actions will lead to a specific outcome and that they will find the outcome attractive (Ayem & Hidayat, 2021). In this context, the relationship between performance-reward and reward-personal goal alignment is represented by economic motivation influencing career interest in taxation. Financial needs on the economic side are closely related to the expectancy theory. This aligns with the findings of research by Putri & Siregar (2022) and Handayani, (2022) that economic motivation has a positive influence on students' career interest in taxation. Similarly, research by Ambarwanti & Ardini (2019) and Herlina (2023) indicates that economic motivation positively impacts career interest in taxation. Likewise, Rialdy et al., (2022) found that economic motivation has a positive effect on career interest in taxation. However, this contradicts the findings of Nuggrahini et al., (2022) and Cahya & Erawati (2021) who concluded that economic motivation does not influence career interest in becoming a public accountant.

As students' understanding of *Tri-Nga* increases, their career interest in taxation also rises. Conversely, a decline in *Tri-Nga* understanding leads to a decrease in career interest in taxation. This research supports the Theory of Planned Behavior (TPB), which states that an individual's intention to behave is influenced by subjective norms, namely the beliefs about what is expected of students and their motivation to follow these expectations (Wardani & Devi, 2023). The application of *Tri-Nga* teachings, which emphasize responsibility, honesty, and care, can strengthen an individual's sense of responsibility towards themselves and their work (Wardani & Devi, 2023). This can enhance their interest in pursuing a career in taxation and make *Tri-Nga* teachings the foundation for making career decisions (Wardani & Devi, 2023). The connection between '*ngerti*' (understanding) and career interest in taxation lies in students' ability to envision their future plans or life goals in the workplace. With such a clear picture or life plan, the necessary attitude is to seek knowledge on how to achieve those goals. The link between '*ngroso*' (feeling) and career interest in taxation arises when students feel aligned with and in need of a profession that aligns with their life goals. Considering the risks and responsibilities associated with a career in taxation, students will develop the '*nglakoni*' (doing) trait by working hard and persevering to achieve their desired profession in taxation. This aligns with the research of Wardani & Devi (2023) who found that Tamansiswa's *Tri-Nga* teachings influence students' career interest in taxation. Similarly, Ayem & Hidayat (2021) stated that *Tri-Nga* has a positive effect on accounting students' interest in pursuing a career as tax consultants. *Tri-Nga* teachings have a positive influence

on entrepreneurial interest (Erawati et al., 2024). Masitoh & Cahyani (2020) argued that students' understanding of Tamansiswa teachings impacts their career interest in taxation. However, this contradicts the findings of (Sallata, 2021) who concluded that *Tri-Nga* does not influence accounting students' interest in choosing a career as a public accountant.

D. CONCLUSION

This research examines the relationship between economic motivation and *Tri-Nga* on students' interest in pursuing a career in taxation. The population of this study is accounting students of Tamansiswa University throughout Indonesia with a sample of accounting students who have taken the auditing course. The sample consisted of 188 respondents who were taken using the convenience sampling method. Data was collected by distributing questionnaires through the Instagram and WhatsApp applications.

The test results provide the conclusion that economic motivation has a positive effect on students' interest in pursuing a career in taxation. High economic motivation will increase students' interest in pursuing a career in taxation, and vice versa. Based on expectancy theory, individuals tend to do something depending on the expectation that the actions they take will be followed by a certain outcome. The understanding of *Tri-Nga* teachings has a positive effect on students' interest in pursuing a career in taxation. This means that when the understanding of *Tri-Nga* teachings is high, interest in pursuing a career in taxation also increases. This research supports the Theory of Planned Behavior (TPB) which states that a person's intention to behave is influenced by subjective norms, namely the belief about what is expected of students and their motivation to follow these expectations.

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