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Analysis of the Role of Students in Students' Career Decisions in the Taxation Field

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Abstract

Students often face difficulties in making decisions about which career path to pursue after graduating from university. This research aims to explore the roles of the environment, labor market considerations, and students' perceptions in students' career decision-making in the field of taxation.

The methodology employed in this study utilizes a qualitative approach. Data collection is conducted through interviews and other secondary data sources. Data analysis methods include data reduction, data presentation, and drawing conclusions with the validation of data based on prolonged engagement, persistent observation, and source triangulation.

The results of the study indicate that the higher the influence of family and campus environments, the greater the likelihood of choosing a career in taxation. Similarly, a favorable assessment of the labor market considerations will lead to a higher likelihood of choosing a career in taxation. Additionally, positive perceptions regarding tax-related matters and careers in taxation will encourage students to perceive careers in this field favorably, thus prompting them to choose careers in taxation.

Keywords: Environment, Labor Market Considerations, Perception, and Career

INTRODUCTION

The rapid development of the world provides wider career opportunities in various fields over time. When discussing careers in organizational life, it typically refers to the entirety of work performed and positions held by an individual throughout their career (Marnis, n.d.). According to (*E_BOOK_ON_HUMAN_RESOURCE_MANAGEMENT_HRM*, n.d.), a career is the sequence of positions related to the jobs held by an individual throughout their life. A profession in the field of taxation can be one of the career options for fresh graduates or prospective graduates from universities.

There are several career options in the field of taxation, such as working as an employee of the Directorate General of Taxes (DGT), a tax consultant, or a tax specialist within a company. The profession of a DGT employee is known to be the spearhead of state tax revenue, which requires the DGT to maximize the potential tax revenue. Additionally, a DGT employee also carries out their profession with the main motive of securing tax revenue for the state (*JurnalIlmiahMEA Vol.3 No.12019*, n.d.).

From data provided by the Directorate General of Taxes, until the end of August 2019, the DGT had more than 50,000 tax

employees spread across Indonesia, which is disproportionate to the number of registered taxpayers, approximately 44 million taxpayers (source: www.pajak.go.id). Similarly, in terms of the need for tax consultant personnel, based on data from the Directorate General of Taxes in March 2016, the number of registered tax consultants in Indonesia was 3,231, while the number of taxpayers reached 28 million. Based on this data, it can be concluded that the ratio of 0.01% indicates a shortage of tax consultants handling the large number of taxpayers.

For comparison, the number of tax consultants in Australia is approximately 38,000, and in Japan, it is no less than 70,000, with a taxpayer population of 80 million. In Indonesia, one tax consultant handles approximately 8,666 taxpayers, whereas in Japan, one tax consultant handles 1,143 taxpayers. Based on the comparison of the number of taxpayers handled by one tax consultant in Indonesia and Japan, it can be concluded that the market share for tax consultant services in Indonesia is still very wide (source: www.kemenkeu.go.id).

The disparity between the number of tax professionals and the number of taxpayers indicates a low interest among students to pursue careers in taxation, despite the vast opportunities



available. Many students perceive taxation as challenging due to the abundance of regulations and yearly changes in tax laws, as well as the numerous calculations required for each taxpayer. Moreover, the numerous cases involving the Directorate General of Taxes discourage many from entering the field, as taxation is closely associated with sanctions for non-compliance.

LITERATURE REVIEW

The Theory of Planned Behavior

To predict involvement, participation, contribution, achievement, organizational citizenship, innovation, and other concepts of individual behavior, several behavior theories can be utilized. One of them is the Theory of Planned Behavior (TPB). TPB is a good predictor of behavior because it is balanced by the intention to perform the behavior. TPB represents an individual's intention to perform a specific behavior. Intentions are assumed to capture motivational factors influencing behavior, indicating the strength of a person's desire to attempt or the effort they are willing to exert to carry out a behavior. Generally, the stronger the intention to do something, the more likely the behavior will be achieved ((Ajzen, n.d.).

In this study, attitude factors are represented by students' perceptions, subjective norm factors are represented by environmental roles and behavioral control factors are represented by labor market considerations. These factors are expected to influence students' decisions to pursue careers in taxation.

Pajak

According to Law Number 28 of 2007 concerning General Provisions and Tax Procedures, taxation is defined as a mandatory contribution to the state owed by individuals or entities, enforced by law, without receiving direct compensation, and used for the benefit of the state for the greatest welfare of the people.

Since taxation has become one of the most important sources of revenue for a country, many economists have expressed their opinions on its definition. According to (Majid, 2021), taxation is the people's dues to the state based on (enforceable) law, without receiving direct reciprocation (consideration), and used to pay for public expenditure.

Taxation Theory

There are several theories that explain the reasons underlying a state's imposition of taxes, as quoted from (Kouroub & Oubdi, 2022):

1. Insurance Theory:
According to this theory, the state has the right to levy taxes because it protects the lives, property, and rights of its citizens. Therefore, citizens must pay taxes as a form of insurance premium for receiving such protection.
2. Interest Theory:
This theory distributes the tax burden among citizens based on their individual interests (e.g.,

protection). The greater a person's interest in the state, the higher the taxes they should pay.

3. Ability-to-Pay Principle:

This theory states that tax burdens for everyone should be equally heavy, meaning taxes should be paid in proportion to each individual's ability.
Environment

Psychologically

The environment encompasses all stimuli received by an individual from birth until death. These stimuli can include characteristics, interactions, preferences, desires, feelings, goals, interests, needs, desires, emotions, and intellectual capacities ((Penelitian et al., 2023)).

(Inauen et al., 2021) states that our environment not only contains numerous factors at any given time but also potentially influences us in various ways. Our actual environment consists of factors in the world around us that truly affect us. The environment can be divided into three parts:

1. Natural/External Environment:
Everything in the world that is not human-made, such as houses, plants, water, climate, animals, etc.
2. Internal Environment:
Everything included in the external/natural environment.
3. Social/Community Environment:
All other people or humans who influence us.

Labor Market Considerations

Labor is defined as any individual capable of performing work, whether in or out of employment relationships, to produce goods or services to meet society's needs ((Kochan et al., 2019)). One consideration for an individual in choosing a job is the condition of their labor market. The labor market, similar to a regular market, is where the demand and supply of goods occur. However, in this case, it involves human resources.

There are several fundamental differences between the labor market and the goods market. In the goods market, transactions occur only once or can be conducted at a single moment when money and goods are exchanged. In contrast, in the labor market, transactions do not end when someone is employed because the delivery of the commodity, which is labor, continues until the individual quits or is terminated from the job ((Lavetti, 2023).

(Jagannathan et al., 2019a) defines the labor market as the entire need and supply of labor or all demand and supply in society, with all mechanisms that allow productive transactions between people selling their labor and employers needing that labor. Labor market considerations are one of the factors individuals consider when choosing and determining a job because each job has different opportunities and prospects.

Perception

An individual's perception of a particular object or event may differ from that of others, resulting in different behaviors

displayed or conclusions drawn when making decisions. Perception is essentially a cognitive process experienced by each individual in understanding information about their environment, whether through sight, hearing, emotional experience, or smell (Xiao et al., 2020)

(Nwobodo, n.d.) state that perception is a cognitive process that allows us to interpret and understand our surroundings. It is also described as the process of interpreting one's environment. People must be fully engaged with their environment to recognize objects and interact with them. Meanwhile, according to (Moorhead & Griffin, 1992), perception is a series of processes consciously undertaken by individuals to interpret information about their environment.

Another perspective comes from (Robbins, n.d.), who define perception as a process in which individuals organize and interpret their impression responses with the intention of giving meaning to their environment. However, what we perceive can differ significantly from objective reality.

Career

When someone talks about a career in organizational life, they usually refer to the entirety of work performed and positions held by an individual throughout their career (Fogaça et al., 2018). According to (Opatha, 2009), a career is a sequence of positions related to the jobs held by an individual throughout their life. People pursue careers to deeply fulfill their individual needs.

(Boon et al., 2019) writes about several basic concepts of career planning:

1. Career as a Sequence of Promotions or Transfers:
This concept sees career as a progression of promotions or transfers to positions with greater responsibilities or better locations throughout a person's working life.
2. Career as a Guided Job:
It forms a systematic and clear pattern of progression (a career path).
3. Career as a Work History:
It refers to a person's work history or a series of positions held throughout their working life.

Career planning is crucial because, with prior planning, individuals will be better prepared to face their careers. According to (Adda et al., 2019). Perencanaan tenaga kerja: Tinjauan integratif., career planning consists of two syllables, namely planning and career. Planning is defined as the process of determining plans or activities to be undertaken in the future. Meanwhile, a career is defined as all the work done by a person during their working life that provides continuity and order to their life.

The process or steps individuals take to plan their careers, according to (Gati & Kulcsár, 2021), start with:

1. Self-Assessment: Career planning usually begins with self-understanding, including understanding one's character, skills, talents, interests, values, as well as strengths and weaknesses. This assessment is then linked to available career options.

2. Setting Career Goals: After assessing strengths, weaknesses, talents, and interests, individuals can gain knowledge about job opportunities, allowing them to set career goals.
3. Preparing Plans
4. Implementing Plans

RESEARCH METHODS

The determination of the number of informants in qualitative research is still tentative and will evolve later after the researcher is in the field. In qualitative research, the sampling of data sources or informants is selected through Purposive sampling and snowball sampling. Purposive sampling is the selection of data sources with specific considerations (Book, 2021). The data sources or informants in this research are undergraduate accounting students in the 7th semester (7th semester) of the 2016 cohort. The selection of this sample is because 7th-semester students are senior students who will complete their undergraduate studies and subsequently enter the workforce, meaning they are more mature in their career preparations. Additionally, they have taken taxation, tax accounting, and tax planning courses, so they are considered to have a better understanding of taxation and careers in taxation.

RESULTS AND DISCUSSION

Interview Results

In this study, unstructured interviews were conducted, where the interview guide used consisted only of broad outlines of the issues to be addressed. Additionally, the selection of 3 individuals as informants in this interview used purposive sampling techniques.

The interview process was conducted online, where the researcher conducted video call interviews with the three informants due to circumstances that did not support conducting face-to-face interviews. The interviews with the three informants were conducted as follows: with the first informant, Amaliah Ananda Putri, on Thursday, May 14, 2020; with the second informant, Intan Mardhatillah, on Saturday, May 16, 2020; and with the third informant, Nurul Anniza, on Tuesday, May 19, 2020.

The interview results are as follows:

Name: Amaliah Ananda Putri (22 years old) Student at the Faculty of Economics and Business, UMI

Question: How do you perceive the role of family in making your career choices?

Answer: "The role of parents is to facilitate me to attend university and also to participate in lessons that can support my future career. However, when it comes to choosing a career, my parents allow me to decide for myself what career I want. They offer advice and recommendations, but the final decision is up to me."

Question: Have you received any advice or recommendations from your classmates and lecturers regarding a career in taxation?

Answer: "Yes, I have received advice from my classmates, but not from lecturers. The way lecturers deliver taxation courses is interesting and enjoyable, which makes me more interested in pursuing a career in taxation. And in my opinion, the role of lecturers is very important because they surely understand careers better, so they should be able to advise students on their careers."

Question: Before choosing a career in a particular field, you must have had some considerations. What were your considerations for choosing this career?

Answer: "My initial considerations before choosing a career were job vacancies, salary, and job security."

Question: What is your opinion on careers in taxation in terms of job opportunities, salary, and job security?

Answer: "In my opinion, careers in taxation still have great job opportunities because tax personnel are highly needed considering the increasing number of taxpayers and new companies. As far as I know, the salary and benefits as a tax employee are quite high, and regarding job security, since we work under the Ministry of Finance for the security of state funds, we are provided with job security and protected from the risk of termination."

Question: After taking taxation courses, what is your perception of this course? Was it difficult or easy?

Answer: "I believe taxation has its own difficulties and ease, but because I personally initiated a career in this field, I will strive to overcome these difficulties."

Question: What is your perception of taxes that made you want to pursue a career in this field?

Answer: "Certainly, my perception of taxes and careers in this field makes me want to pursue a career as a tax employee. As I mentioned earlier, the salary and job opportunities in this career field are what make me want to pursue a career as a tax employee."

Name: Intan Mardhatilla (22 Years Old) Student at the Faculty of Economics and Business, UMI

Question: Did you receive any advice or recommendations from your family to pursue a career in taxation?

Answer: "There were no advice or recommendations from my parents or other family members. This decision was purely my own desire. My parents didn't understand much about careers in taxation, so I was given the freedom to choose my own career path after graduation, and my parents will support any decision I make as long as it's good."

Question: Have you received any advice or recommendations from classmates or professors?

Answer: "There were no advice from my friends, just support for whatever career I choose. And I once received advice from one of my professors during class that a career in taxation would be promising in the future."

Question: In your opinion, what is the role of your classmates and professors in your career decision-making process? And how significant is their role?

Answer: "I believe that the role of my classmates is quite significant, especially that of professors because many students are still confused about their career paths. Professors, being more experienced in the career field, can guide and provide recommendations to their students."

Question: What were some of your considerations that made you interested in pursuing a career in taxation?

Answer: "My first consideration was that I saw a wide job market in the field of taxation. With the increasing number of taxpayers and everything being taxed nowadays, I believe there's a need for sufficient workforce to handle it. My second consideration was about the salary I could potentially earn and the work environment."

Question: After taking the taxation course, what is your perception of this subject? Was it difficult or easy?

Answer: "I find the taxation course to be neither easy nor difficult. The difficulty lies in having to memorize many tax regulations and staying updated with yearly changes. However, I see these challenges as opportunities for self-improvement. Additionally, because the professor taught the course in an interesting and enjoyable manner, I found myself enjoying learning about taxes and wanting to pursue a career in taxation."

Name: Nurul Anniza (22 Years Old) Student at the Faculty of Economics and Business, UMI

Question: In your opinion, what role does your family play in making career decisions?

Answer: "Certainly, before deciding on a career path, I consult with my family because they have more experience in the working world, and the prayers and support from family are essential as they are our closest people."

Question: Have you received any advice or recommendations from your family to pursue a career in taxation?

Answer: "It depends on whether the advice given by my family suits me. If I agree, I'll accept it, but if I disagree, I might seek further information about the career they recommend."

Question: Do you think your classmates and professors have a role in your career decision-making process?

Answer: "My classmates and I usually discuss and exchange opinions about what careers we might pursue in the future. The role of professors is to teach and help me understand taxation itself."

Question: Have your classmates and professors ever suggested pursuing a career in taxation?

Answer: "I've received suggestions from my friends, but none from my professors."

Question: What were your initial considerations in choosing a career in taxation?

Answer: "I want to become a tax consultant because I noticed that there's a shortage of tax consultants in the Maros area. The income potential would be high since our clients would be companies."

Question: After taking the taxation course, what is your perception of this subject? Was it difficult or easy?

Answer: "If we understand it well, it will feel easy. So, students should take the initiative to continue learning and deepen their tax knowledge."

Question: What is your perception of careers in taxation?

Answer: "I believe that careers in taxation still offer ample job opportunities and decent income."

Discussion

The environment plays a crucial role in the pre-employment socialization phase of students.

One of the environments that significantly influences human character is the family environment. The family environment encompasses everything around humans and affects their life development. The family environment is one of the factors that play a role in students' career choices. Apart from the family environment, the campus environment can also play a significant role in students' career decisions. The campus environment includes all aspects that influence and are meaningful to students during their academic journey on campus, whether social or non-social (physical and academic environment).

The results of the interviews conducted indicate that both the family environment and the campus environment have their respective roles. However, the ultimate decision-making is left to the students themselves. The role of the family, especially parents, includes discussing career options in the field of taxation with students, approving their children's ideas regarding careers in taxation, guiding them on how to prepare for a career in taxation, and providing advice, input, and support. The family, as the closest environment to students, not only aids in career development by offering parental guidance or support but also serves as a facilitator to support students in preparing themselves before entering the workforce.

The role of parents in students' career decisions in this study also indicates that, according to Mugrave (in Honour and Mainwaring, 1988), there are four conceptual stage roles viewed from the role theory termed pre-employment socialization, entering the workforce, socialization in the job, and tertiary socialization. In this theory, the family plays a role in pre-work socialization.

The campus environment's role can influence students' learning enthusiasm. Lecturers who demonstrate sympathetic attitudes and behaviors, provide support and motivation to students, can be a positive driving force for students in choosing their careers, for example, by consulting or

discussing with lecturers about the profession they want to pursue. However, regardless of the role of the campus environment itself, the final decision-making regarding students' career choices still rests with the students themselves.

Therefore, the conclusion of this study shows that the higher the role of the family environment, the better the career choice in the field of taxation. Similarly, the campus environment, whether good or bad, will affect students in determining career choices. Thus, the higher the level of the campus environment's role, the higher the level of career choice in the field of taxation.

The results of this study are in line with the research conducted by (Lamanuskas, 2020), which shows that personality, family environment, and education influence the entrepreneurial interest of accounting students at the State University of Yogyakarta.

Salary and job opportunities are the primary considerations for students in choosing a career.

Labor market considerations encompass everything related to jobs accessible in the future (Jagannathan et al., 2019b). The function of the labor market itself is to optimally allocate labor among various alternative uses in productive work, which provide adequate income, a sense of peace, security from threats, freedom from worry about losing livelihoods, and provide self-esteem and life certainty (Bühler et al., 2023).

From the results of several interviews, it is known that labor market considerations for a career field play a role in students' career decisions. Factors such as salary and the size of job opportunities are the main considerations for students in deciding to pursue a career in a particular field. Labor market considerations are always taken into account by students in career selection because of the economic downturn and the high rate of workforce growth compared to job availability, causing students to pay attention to the labor market, both in the long and short term. In addition to salary and job opportunities, other factors such as job security, the work environment, and career development opportunities are also other considerations for students.

Students believe that careers in taxation still have a broad job market, high salaries, and job security, as well as a pleasant work environment, so they are interested in pursuing careers in this field. Thus, it can be concluded that if there are broader job opportunities in a particular career field, along with providing job security, adequate salaries, and significant career development opportunities, as well as a comfortable work environment, it will encourage someone to choose that career. Therefore, the better the labor market considerations, the greater the career choice in the field of taxation.

The results of this study are consistent with the research conducted by (Muliando & Mangoting, 2014), which stated that labor market considerations influence accounting students' career choices as tax consultants. Likewise, the

research by Indriyarti (2018) shows that career choices are influenced by job market opportunities.

Students' Perception of Taxation as a Reason for Choosing a Career in Taxation

Perception is essentially a cognitive process experienced by every individual in understanding information about their environment, whether through sight, hearing, feeling, or smelling. Each person may experience the process of understanding their environment differently, resulting in different perceptions. Different perceptions will lead to different decision-making, including in career choices.

From all the interview results, it can be observed that if students have positive thoughts or perceptions about careers in taxation, then they will behave accordingly. Students believe that the taxation course will greatly assist them in pursuing careers in taxation. Additionally, the knowledge gained about taxation in lectures will broaden students' understanding of the taxation situation in Indonesia, enabling them to be critical and provide solutions to improve tax laws in Indonesia. Lecturers, as educators, play a significant role in directing students' positive perceptions of taxation. A lecturer's good and enjoyable delivery of this course can change students' views on taxation and its complexities.

Students should also enhance their knowledge by reading books, articles, or watching programs containing information about this career field to increase their understanding and knowledge of the taxation world. In addition to attending tax training (brevet), it can also be an option for students to enhance their knowledge. When students delve into handling tax laws, their ability to analyze tax issues will improve, enabling them to make decisions and solve tax problems accurately.

In conclusion, when students have positive perceptions of taxation and careers in taxation, it will undoubtedly influence them to choose this career field. The results of this study align with Stole's statement in (Sampaio et al., 2024) that students' perceptions are generally influenced by personal knowledge of the work environment, information from previous graduates, family, lecturers, and textbooks. Similarly, the research findings from (Prasetyo & Riniwati, 2016) indicate that perception supports career choices in taxation.

The increasing number of tax evasion cases by tax officials has led to a decrease in public trust in tax officials, resulting in a decrease in tax payments. Therefore, it is hoped that students who will pursue careers in this field in the future can become honest and competent tax officials, thus eliminating these negative perceptions.

CONCLUSION

The role of the environment in students' career decisions in the field of taxation shows that the higher the role of the environment surrounding students, whether it be the family environment or the campus environment, in students' career decisions, the higher the desire of students to pursue careers in taxation.

The role of labor market considerations in students' career decisions in the field of taxation. If a career field can offer large job opportunities, provide job security, adequate salaries, significant career development opportunities, and a comfortable work environment, it will encourage someone to choose that career. Thus, the better the labor market considerations, the greater the career choice in the field of taxation.

The role of students' perceptions in students' career decisions in the field of taxation. Positive perceptions about taxation-related matters and careers in taxation will lead students to have a positive assessment of careers in taxation, thereby encouraging students to choose careers in this field.

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Hereby declare that neither my institution, Universitas Muslim Indonesia, as mentioned above, nor any external institutions outside of my own.

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