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Determinants of Students' Intention to Become Tax Consultants

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Abstract

Main Purpose - This study aims to analyze the influence of labor market considerations, subjective norms, self-efficacy-technical skills, and outcome expectations on the intention to become a tax consultant.

Method - This study uses a quantitative method with the Structural Equation Modeling (SEM) approach. The research sample consisted of 170 students of the UII Tax Accounting study program.

Main Findings - The results of the study indicate that students' intention to become tax consultants is more influenced by subjective norms and outcome expectations. However, no influence of labor market considerations and self-efficacy of technical skills on the intention to become a tax consultant was found.

Theory and Practical Implications - The results of the study show that the surrounding environment is a factor that influences becoming a tax consultant. Therefore, academics need to provide adequate information about the role of the current tax consultant profession. In addition, the results of this study can be a basis for companies that want to recruit tax consultants to provide compensation and rewards that are in accordance with their work.

Novelty - This study elaborates on the Theory of Planned Behavior (TPB) and Social Cognitive Career Theory (SCCT) to explore students' intentions to become tax consultants.

Keywords: Theory of Planned Behavior, Social Cognitive Career Theory, Labor Market Considerations, Self-efficacy Technical Skill, Tax Consultant.

Abstrak

Tujuan Utama - Penelitian ini bertujuan untuk menganalisis pengaruh pertimbangan pasar kerja, norma subjektif, self-efficacy-kemampuan teknis, dan outcome expectation terhadap niat menjadi konsultan pajak.

Metode - Penelitian ini menggunakan metode kuantitatif dengan pendekatan Structural Equation Modelling (SEM). Sampel penelitian terdiri dari 170 mahasiswa prodi Akuntansi Perpajakan UII.

Temuan Utama - Hasil penelitian menunjukkan bahwa niat mahasiswa untuk menjadi konsultan pajak lebih dipengaruhi oleh norma subjektif dan outcome expectation. Namun demikian, tidak ditemukan pengaruh pertimbangan pasar kerja dan self-efficacy kemampuan teknis terhadap niat menjadi konsultan pajak.

Implikasi Teori dan Kebijakan - Hasil penelitian menunjukkan bahwa lingkungan sekitar menjadi faktor yang pengaruh untuk menjadi konsultan pajak. Oleh karenanya penting bagi akademisi untuk memberikan informasi memadai mengenai peran profesi konsultan pajak masa kini. Selain itu, hasil penelitian ini dapat menjadi dasar bagi perusahaan yang hendak merekrut konsultan pajak untuk memberikan kompensasi dan imbalan yang sesuai dengan pekerjaan mereka.

Kebaruan Penelitian - Penelitian ini mengelaborasi Theory of Planned Behavior (TPB) dan Social Cognitive Career Theory (SCCT) untuk menggali niat mahasiswa menjadi konsultan pajak.

Kata Kunci: Theory of Planned Behavior, Social Cognitive Career Theory, Pertimbangan Pasar Kerja, Self-efficacy Kemampuan Teknis, Konsultan Pajak.

INTRODUCTION

In 2025, the projected state revenue will reach IDR 2,996.8 trillion, consisting of 83% (IDR 2,490.9 trillion) from tax revenues and the rest from non-tax state revenues ([Presiden Republik Indonesia, 2024](#)). Efforts to increase tax revenues continue to be pursued by the Government through Tax Reform. An effort made is to increase taxpayer compliance and tax governance. However, according to the Directorate General of Taxes (DJP), the reporting of Annual Tax Returns is still far from the set target. The level of formal taxpayer compliance until March 31, 2024 only reached 65.91% ([Laoli, 2024](#)). Low tax compliance can be caused by several factors, including the complexity of tax regulations, minimal understanding of tax obligations, and accounting records that are not in accordance with Financial Accounting Standards ([Pratiwi, Khairunnisa, Ramadhandy, & Savitri, 2024](#); [Ratuwalangon, Tangkau, & Moroki, 2023](#)). This indicates that there is still a great need for tax experts. One career opportunity that can be chosen is to become a tax consultant. With adequate tax skills and understanding, tax consultants can help business people and the public to understand and comply with applicable tax regulations. Thus, tax consultants together with the Directorate General of Taxes can work together to ensure taxpayer compliance, which will later have an impact on increasing revenue for the state.

Limited resources at the Directorate General of Taxes mean that the supervision of all taxpayers cannot be carried out fully by the Directorate General of Taxes ([Wildan, 2023](#)). Moreover, the number of tax consultants is currently still limited to 6,526 people. So if you look at the ratio comparison with the population of Indonesia, it has only reached 1:41,995 ([Kurniawati, 2024](#)). This information shows that Indonesia still needs more human resources who are experts in the field of taxation and there are very wide open career opportunities to become tax consultants. It is important for final year students in particular to consider and design their future careers. After completing their studies, accounting graduates are not limited to the accounting profession, but there are many alternative career choices that can be pursued. Therefore, there are various factors that influence individual intentions in determining a career. In this regard, it is important to understand the factors that encourage students to pursue a career as a tax consultant.

Previous studies using the Theory of Planned Behavior (TPB) to explore the determinants of a person's intention to choose a career have been widely found. [Kholid, Tumewang, and Salsabilla \(2020\)](#) presented the results that perceptions of greater job opportunities, good ethical reputation, Islamic religiosity, technical skills, and subjective norms influence the intention to become a Certified Sharia Accountant. Moreover, [Gunawardena, Hemachandra, & Kodithuwakku \(2018\)](#) added that attitudes, subjective norms, and perceived behavioral control showed a significant positive relationship to career intentions in the public, private, and private start-up sectors. Previous studies that also tested the influence of variables in the TPB on career intentions include becoming an entrepreneur ([Gorgievski, Stephan, Laguna, & Moriano, 2018](#); [Luc, 2020](#)), a career in retail ([Mokhlis, Hussin, Nizam, & Noor, 2022](#)), and a career in public accounting ([Sidig & Sinaga, 2020](#)).

Several previous studies that examined students' career intentions using Social Cognitive Career Theory (SCC) include careers in auditing ([Tetteh, Agyenim-Boateng, Kwarteng, Muda, & Sunu, 2022](#)), entrepreneurship ([Liguori, Winkler, Vanevenhoven, Winkel, & James, 2020](#)), professional accounting ([Lastuti & Dandri, 2018](#); [Purba & Umar, 2021](#)), and government accounting ([Nada & Afriyenti, 2023](#)). However, researchers have not found any research that combines variables in the Theory of Planned Behavior (TPB) and Social Cognitive Career Theory (SCCT). Combining TPB and SCCT is expected to increase accuracy in predicting individual career intentions. The presence of self-efficacy elements in SCCT will strengthen the understanding of how individuals form their career intentions. This study uses the Theory of Planned Behavior (TPB) combined with the Social Cognitive Career Theory (SCC) model as a conceptual framework. Based on previous research, the researcher

built a model by adding new variables in the form of outcome expectation variables that have not been explained in the TPB in explaining the process of forming the intention to become a tax consultant. Based on previous research, the researcher built a model by identifying relevant attitude variables, namely labor market considerations. In addition, the variable of perceived behavioral control measured using the self-efficacy variables of technical skills and soft skills was chosen to determine the intention to work as a tax consultant.

On the academic side, it is interesting to study the factors that influence students' tendency to pursue a career as a tax consultant. Specifically, this study was conducted for several reasons. First, this study is expected to help educators in the field of taxation in creating effective academic regulations and redesigning learning systems that can improve both the quantity and quality of graduates who want to pursue a career as a tax consultant. Second, this study explores career choices in the field of taxation, especially to become a tax consultant based on the Theory Plan Behavior and Social Cognitive Career Theory. Based on the background description, this study aims to develop a model that explains the process of forming students' intentions to choose a career as a tax consultant.

LITERATURE REVIEW

Theory of Planned Behavior (TPB)

The theory of planned behavior (TPB) is a model developed by [Ajzen \(1991\)](#) to predict and explain human behavior in certain contexts. In this theory, there are 3 main determinants including attitudes toward behavior, subjective norms, and perceived behavioral control ([Ajzen, 1991](#)). Intention is a strong indicator in predicting human social behavior ([Luc, 2020](#)). Attitude toward behavior refers to the extent to which an individual has a positive and negative attitude toward the outcome of the behavior. Subjective norms refer to an individual's perception of social pressure encouraging or preventing someone from taking an action. Perceived behavioral control is an individual's perception of the level of ability to perform the action.

Social Cognitive Career Theory (SCCT)

Social Cognitive Career Theory (SCCT) is a theory developed by [Lent, Brown, and Hackett \(1994\)](#) that explains the individual determinants in determining a career. This theory refers to the social cognitive theory proposed by [Bandura \(1986\)](#), which examines how individuals take control in career formation and the external influences that can encourage or hinder this control. In the SCCT construct, there are three core factors in career development: self-efficacy, outcome expectations, and goals. This theory explains that an individual's intention to do something is influenced by self-efficacy and outcome expectations. Self-efficacy refers to an individual's assessment of their ability to organize and carry out actions to achieve goals. While outcome expectations are an individual's beliefs about the results that will be obtained from the actions that have been chosen.

Tax Consultant

A tax consultant is a person/entity that provides tax consulting services for taxpayers in implementing tax fulfillment rights in accordance with applicable tax laws and regulations ([Aningtiyas, 2019](#)). Tax consultants can help business actors and the public understand, interpret, and comply with applicable tax regulations. Before obtaining a permit to establish a tax consultant, several requirements must be met, including being a member of one of the tax consultant associations registered with the Directorate General of Taxes, obtaining a certificate of expertise as a tax consultant by undergoing several tax consultant certification exams (USKP), obtaining a practice permit from the Ministry of Finance, and obtaining a legal representative permit from the Tax Court ([Aningtiyas, 2019](#)).

Hypothesis Development

Job Market Consideration of the Intention to Become a Tax Consultant

In choosing a career as a tax consultant, attitude refers to how far the positive or negative perception of students is in viewing the profession. Attitude influences individuals in determining their career choices, including in retail (Mokhlis et al., 2022), accounting (Hatane, Setiono, Setiawan, Samuel, & Mangoting, 2021; Kholid et al., 2020), and entrepreneurship (Luc, 2020). This study identifies relevant attitudes, namely labor market considerations. There are several factors that individuals face when comparing alternative career choices, including income, benefits, location, working hours, interests, skills, and job prospects (Gati & Kulcsár, 2021). The potential market for tax consultants is still wide open, considering that there is still a great need for tax services by taxpayers (Wildan, 2022). The increasing number of taxpayers, both individuals and corporations, will require more tax consultant professions. This will have an impact on increasing the potential for the job market in the tax sector. Market considerations are a determining factor for students in choosing a career as a tax consultant (Yulianti, Oktaviano, & Ristanti, 2022). The results of previous studies have shown a significant influence of market share considerations on career choices in accounting (Irawan, Astriani, & Puspitasari, 2023; Kholid et al., 2020; Norlaela & Muslimin, 2023). Thus, the proposed hypothesis is:

H1: Job market considerations influence students' intentions to become tax consultants

Subjective Norms on the Intention to Become a Tax Consultant

Subjective norms refer to an individual's perception of whether their immediate environment thinks that an action should be taken or not (Kholid et al., 2020). Regarding the choice of a career as a tax consultant, subjective norms refer to accounting students' perceptions of social pressure to choose or not to choose this career. This describes students' beliefs about whether people who are considered important and close to them believe that they should become tax consultants or not. Thus, career development as a tax consultant is influenced by positive support from family and the surrounding environment. Based on TPB, the greater the social pressure in the surrounding environment faced by students, the more it affects their intention to pursue a career (Ajzen, 1991). The results of Mokhlis et al.'s (2022) study explain that students' intentions to pursue a career in retail are influenced by subjective norms. This study conforms to Irawan et al. (2023); Kholid et al. (2020). Based on the description, the first hypothesis is described as follows:

H2: Subjective norm influence students' intention to become tax consultants.

Self-Efficacy of Technical Skills on the Intention to Become a Tax Consultant

Perceived behavioral control refers to an individual's assessment of their ability to conduct the action (Ajzen, 1991). Several previous studies have shown a significant influence between perceived behavioral control and individual intentions, including: Li et al. (2023); Luc (2020); Vamvaka, Stoforos, Palaskas, & Botsaris (2020). This study uses the self-efficacy variable as an indicator for measuring the perceived control variable. This is because the self-efficacy variable is conceptually similar to the perceived behavioral control (Ajzen, 2002). In addition, self-efficacy is conceptually more appropriate for determining career intentions.

Self-efficacy in the context of this study refers to students' beliefs that they have sufficient skills to become Tax Consultants. Self-efficacy required to become a tax consultant includes self-efficacy of technical skills and self-efficacy of non-technical skills (soft skills) (Djatej, Chen, Green, Eriksen, & Zhou, 2015). Technical skills in this study refer to the ability to: (1) explain applicable tax laws, (2) manage economic and legal work services in legal entities, (3) be able to carry out tax planning

and mitigation in legal entities, and (4) prevent violations of tax law (Adigamova & Tufetulov, 2014). Based on the description above, the hypothesis that is built is as follows:

H3: The higher the self-efficacy of technical skills, the higher the student's intention to become a tax consultant.

Outcome Expectations on the Intention to Become a Tax Consultant

Outcome expectations refer to an individual's beliefs about the consequences that will occur in response to an action (Lent et al., 1994). Outcome expectations can play a role in influencing motivation and behavior (Bandura, 1989). Experience, self-confidence about abilities, and the level of quality of an individual's abilities can influence outcome expectations (Liguori, Bendickson, & McDowell, 2018).

Outcome expectations include earning a higher income, opportunities for promotion, a good reputation in the community, greater job stability, and intrinsic benefits (Schoenfeld, Segal, & Borgia, 2017; Solikhah, 2014; Umar & Bello, 2019). The way individuals act and determine their intentions toward work will be followed by their beliefs, expectations, and self-assessments (Lent et al., 1994). The higher the expectation of working as a tax consultant, the higher the intention. Hope is a source of strength and motivation that drives someone to work optimally (Ukhra, Kholid, & Salsabilla, 2024). The results of Tetteh et al.'s (2022) explain that students' decisions to pursue a career in auditing are driven by expectations of results (high income/financial incentives and social prestige attached to the profession). This study conforms to (Liguori et al., 2020; Ukhra et al., 2024). Based on these arguments, the first hypothesis is expressed as follows:

H4: Expectations of results affect students' intentions to become tax consultants

Based on the description of the hypothesis development above, the framework in this study is explained in Figure 1.

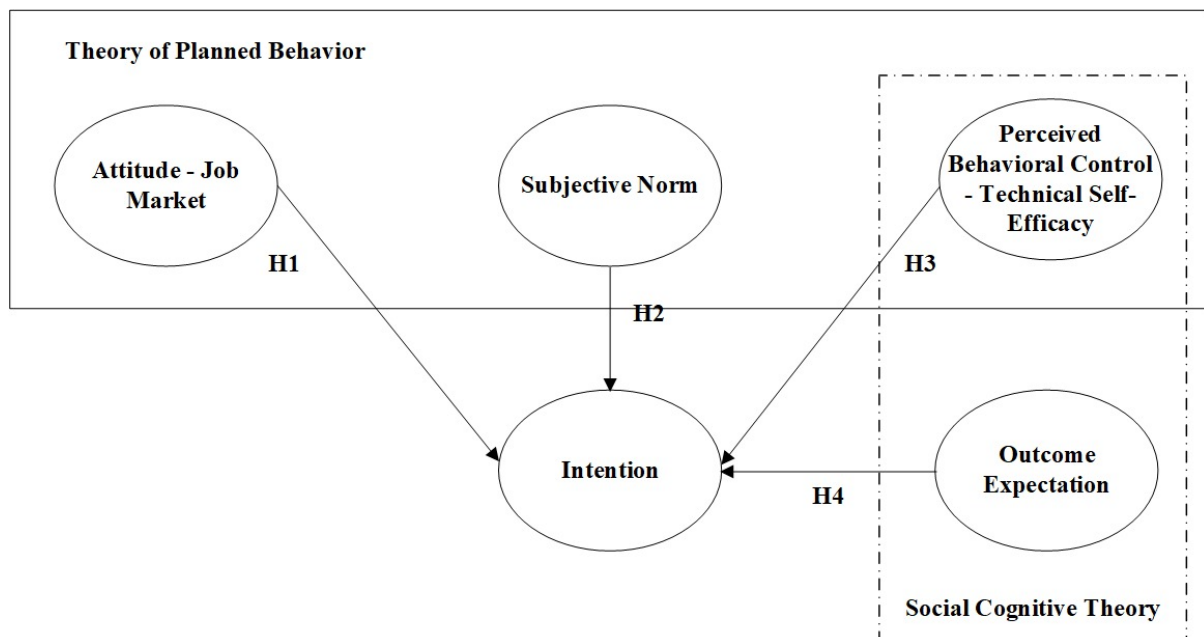


Figure 1. Research Framework

RESEARCH METHOD

This study uses quantitative research methods. The population in this study were active accounting students in the Special Region of Yogyakarta. In the LLDIKTI V region, there are three colleges that provide Applied Bachelor programs in the Tax Accounting Study Program (LLDIKTI Wilayah V, 2025). Of these, the Tax Accounting Study Program at the Islamic University of Indonesia has obtained Superior accreditation. Meanwhile, the sample in this study was taken using a random sampling technique, involving Active Students of the Tax Accounting Study Program, Universitas Islam Indonesia. This study used a purposive sampling technique. The sampling criteria include: (i) students who are currently taking a bachelor's/diploma IV accounting program in Yogyakarta and (ii) students who have taken taxation courses. The researchers managed to collect 176 respondents, but there were 6 respondents who did not met the sample criteria. So that a total of 170 respondent data were used in this study. This study uses primary data in the form of a questionnaire that can be completed by respondents online. Table 1 explains the measurement of the items for each variable adopted and modified from previous studies.

Table 1. Variable Measurement

No	Variable	Measurement	Reference
1.	Intention	3 statement items	(Lee & Schmidt, 2014)
2.	Attitude-Job Market	3 statement items	(Lee & Schmidt, 2014)
3.	Subjective Norm	4 statement items	(Djatej et al., 2015)
4.	Perceived Behavior Control- Tehnickal Self Efficacy	4 statement items	(Djatej et al., 2015; KP3SKP, 2024)
5.	Outcome Expectation	7 statement items	(Dobrow & Tosti-Kharas, 2011; Schoenfeld et al., 2017)

The primary data that has been collected will then be analyzed using SPLS 3.0. There are 2 tests for data analysis in this study, namely the outer model and the inner model (Ghozali & Latan, 2015). The evaluation of the outer model was carried out for validity and reliability testing. Meanwhile, the inner model investigates the determinant coefficient and tests the hypothesis (Hair, Hult, Ringle, & Sarstedt, 2017).

RESULTS

Based on the results of the questionnaire collection, information was obtained regarding the characteristics of the respondents. The results of the respondent characteristics are presented in Table 2 below. Based on the survey results, the majority of respondents were female, namely 69.2%. In terms of age characteristics, the 19-year-old age group dominates among the other respondents. Based on the year of enrollment, the majority of respondents were students from the 2024 intake. This shows that the largest participation in this study came from the new student group.

Table 2. Characteristic Respondent

No	Characteristic		Percentage	
1	Gender	Male	63	37.1
		Female	107	69.2

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2	Age	>18 year	2	1.2
		18 year	32	18.8
		19 year	42	24.7
		20 year	41	24.1
		21 year	28	16.5
		22 year	21	12.4
3	Student Cohort	> 22 years	4	2.4
		2021	37	21.8
		2022	34	20
		2023	51	30
		2024	48	28.2

Source: Data processed by SPLS, 2024

The measurement model will be evaluated with several indicators, namely convergent validity, discriminant validity, and reliability. The results of the reliability and convergent validity tests are presented in Table 3 below. The evaluation of convergent validity involves testing the outer loading and average variance extracted (AVE). Table 3 shows that the loading factor value is positive and above 0.7. Therefore, the indicator is said to be valid as a measure of its latent variables. The results of the data analysis show that the AVE value for each variable is in the range of 0.728 - 0.897. The convergent validity criteria are met because the value has exceeded 0.5. The results of the reliability test can be seen from the CR results for each variable, which show a value in the range of 0.903 - 0.963. The reliability test is met because the CR value for each variable is above 0.7.

Table 3. Reliability and Convergent Validity Test Results

Variable and Item	Loading Factor	AVE	CR
Intention (IN)		0.897	0.963
IN1	0.939		
IN2	0.957		
IN3	0.945		
Attitude-Job Market (JM)		0.757	0.903
JM1	0.850		
JM2	0.863		
JM3	0.896		
Subjective Norm (SN)		0.773	0.931
SN1	0.820		
SN2	0.886		
SN3	0.874		
SN4	0.934		
PBC-Tehnickal Self Efficacy (TS)		0.768	0.930

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TS1	0.895
TS2	0.892
TS3	0.888
TS4	0.829
Outcome Expectation (OE)	0.728 0.949
OE1	0.860
OE2	0.873
OE3	0.893
OE4	0.806
OE5	0.854
OE6	0.847
OE7	0.835

Source : Data processed by SPLS, 2024

Table 4 presents the results of the calculation of the square root value of AVE with the value for each variable greater than the correlation of each construct. Thus, the discriminant validity test has been met.

Table 4. Discriminant Validity Test Results

Variabel	IN	JM	OE	SN	TS
IN	0.947				
JM	0.495	0.870			
OE	0.678	0.699	0.853		
SN	0.793	0.543	0.690	0.879	
TS	0.504	0.620	0.654	0.565	0.877

Source : Data processed by SPLS, 2024

The evaluation of the structural model in this study includes hypothesis testing to determine the significance and R-square assessment as presented in Table 5. The test results show that the variables carried can explain 66.2% of the variance in the intention to become a Tax consultant. This value indicates that this research model is classified as a moderate category because its value is below 75% but above 50% (Hair, Hult, Ringle, & Sarstedt, 2017).

Table 5. Hypothesis Testing Results

Hypothesis	β	SE	t-statistic	P-values
H ₁ : JM $\rightarrow$ IN	-0.029	0.078	0.368	0.713
H ₂ : SN $\rightarrow$ IN	0.625	0.064	9.766	0.000*
H ₃ : TS $\rightarrow$ IN	-0.010	0.070	0.149	0.882
H ₄ : OE $\rightarrow$ IN	0.273	0.073	3.735	0.000*

IN $\rightarrow$ R² = 66,2%

Note : *p-values < 0.01 significant

Source : Data processed by SPLS, 2024

The results of the hypothesis testing presented in Table 5 show that subjective norms ($SN \rightarrow IN$; $\beta=0.273$; significance $p < 0.000$) and outcome expectations ($OE \rightarrow IN$; $\beta = -0.010$; significance $p < 0.000$) have an effect on the intention to become a tax consultant. However, the job market variables ($JM \rightarrow IN$; $\beta = -0.029$; significance $p < 0.713$) and Technical Self Efficacy ($OE \rightarrow$; $\beta = 0.625$; significance $p < 0.882$) had no effect on the intention to become a tax consultant.

DISCUSSION

The test results show that job market considerations do not affect students' intentions to become tax consultants. The results show the opposite result that job market considerations do not affect students' intentions to become tax consultants. Lack of information regarding career prospects for tax consultants is a reason why students are not interested in becoming tax consultants. Some students may not have complete information regarding the current job market situation and prospects for employment as tax consultants. This can be a factor that causes students not to consider the job market when making their career decisions. This study conforms to the results of previous research (Lorensia, Pratiwi, & Petra, 2022; Septiani, Hambani, & Aziz, 2024). Academics can play a role in providing socialization regarding job prospects for tax consultants and the importance of the tax consultant profession in today's era.

The test results show that subjective norms have a significant positive effect on the intention to become a tax consultant. This indicates that the people closest to students play a major role in influencing the choice of a career as a tax consultant. This finding is in line with previous studies in the context of a career in accounting (Irawan et al., 2023; Kholid et al., 2020; Mokhlis et al., 2022). The results of this test also reveal that subjective norms are the most important variable for tax accounting students in making decisions to become tax consultants. The greater the social pressure from those closest to them, the higher the student's intention to pursue a career as a tax consultant. This shows that accounting educators as one of the most influential parties need to play a role in providing education to those closest to students, such as family, relatives, or friends, about career opportunities as tax consultants, which are still very much needed in Indonesia. Thus, the people closest to students will have the perception that the tax consultant profession provides a promising career. Educators can convey several important reasons for the tax consultant profession, including being able to improve students' competency skills, promising job opportunities, contributing to society and the industrial world regarding tax obligations, and supporting them to participate in tax certification.

The results of the data analysis show that self-efficacy in technical skills does not affect students' intention to become tax consultants. Confidence in their ability to apply knowledge skillfully is an important factor besides having a deep understanding of accounting principles and audit standards for an auditor (Aslan, 2021). The same is true for the tax consultant profession, which requires self-confidence in technical skills in performing their profession. Self-confidence or self-efficacy can help individuals adapt to emerging market trends, regulatory changes, and increasingly complex financial instruments (Muterera, 2024). However, this study shows that students who have self-efficacy in technical skills do not necessarily want to become tax consultants. This can be because in order to act as a tax consultant, they must have a Tax Brevet certificate and Tax Consultant Certification. Meanwhile, currently, students feel that without this certification, they feel that technical skills alone are not enough to work as tax consultants. In addition, the lack of practical experience can be a separate consideration for students who have not received industrial internships. Therefore, they feel unsure about facing the real world of work. This is what influences students' intention to become tax consultants even though they are technically competent. This study conforms to (Kosasi & Kazia, 2024; Ulma, Khanifah, & Retnoningsih, 2023).

The results of the data testing show that outcome expectations affect students' intentions to become tax consultants. Outcome expectations in the context of the tax consultant profession play an important role in shaping the intentions of tax accounting students in choosing this career. This finding is in line with (Liguori et al., 2020; Tetteh et al., 2022; Ukhra et al., 2024). Students consider that the tax consultant profession is seen as providing great opportunities to bring success in the future. If students view that tax consultants provide benefits both in terms of economic, social, and professional that are in accordance with their expectations, then they will tend to choose this profession. Academics and practitioners play a role in providing an understanding of the benefits and career prospects of tax consultants, so that they are interested in this profession.

CONCLUSION

The results of the hypothesis testing show that subjective norms and outcome expectations have a significant effect on the intention to become a tax consultant. This significant subjective norm shows that the support of those closest to them (parents, family, friends, and lecturers) plays an important role in determining students' careers. Likewise, positive outcome expectations, such as interesting jobs or promising job opportunities, will have an impact on students' intention to choose the profession of tax consultant. However, considerations of the labor market and self-efficacy-technical skills have no effect on the intention to become a tax consultant. This may be due to the lack of complete information on the career prospects of tax consultants. In addition, they may consider other factors such as tax consultants needing practical experience and a wider professional network. This study has certain limitations that can be improved through future research. First, the sample in this study is still limited to the Tax Accounting study program at the Islamic University of Indonesia. Second, the study has limitations in the use of self-efficacy variables that focus on technical skills.

SUGGESTION

This study provides practical and theoretical suggestions for future research as follows:

1. Practical Suggestion: For academics, it is necessary to consider providing industrial internships to provide practical experience for students. In addition, lecturers can provide an overview of the prospects of today's tax consultants to increase students' intention to become tax consultants.
2. Theoretical Suggestion: Further research can consider using the self-efficacy-soft skill variable to explore its influence on the intention to become a tax consultant. This is because the tax consultant profession should consider the soft skill aspect considering that tax consultants will deal with clients and regulators.

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