

# The Effect of Tax Volunteer Programs and Tax Training on Students Interest in A Career in Taxation (Study on Accounting Students in Bandung)

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## ABSTRACT

**Introduction/Main Objectives:** This study aims to determine the influence of tax volunteer programs and tax training on the interest of accounting students in Bandung to pursue a career in the field of taxation. **Background Problems:** The phenomenon this study is the high interest of students in choosing accounting majors, which will affect the level of competition in the world of work. **Novelty:** This study has a gap in results between previous studies and the absence of similar studies conducted in the city of Bandung. **Research Methods:** This study uses a quantitative method with a descriptive and verification approach. The population in this study were accounting students in Bandung, with a sampling technique using purposive sampling. The number of samples used in this study was 100 respondents. The data sources used were primary data obtained through online questionnaires using Google Form and secondary data in the form of data on the number of accounting students in Bandung. The data analysis technique used in this study was multiple linear regression analysis. **Findings/Results:** The results of the study partially, the tax volunteer program influenced students' interest in pursuing a career in taxation. Likewise, tax training influenced this interest. Simultaneously, the tax volunteer program and tax training influenced students' interest in pursuing a career in taxation. **Conclusion:** Based on the results of the analysis, it can be concluded that the Tax Volunteer program and tax training, both partially and simultaneously, have an effect on students' interest in pursuing a career in taxation.

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## 1. Introduction

One way to increase tax revenue is to develop the quality of human resources (HR). Good quality human resources are needed by a country to achieve progress and development, because good human resources not only support optimal service to taxpayers, but are also the main key to the progress and development of the country (Wijayani et al., 2022).

Education has an important role in improving the quality of human resources. By maintaining and improving the ability and quality of graduates, educational institutions are expected to produce educators and educated personnel who are able to improve the quality of human resources (Mahayani et al., 2017).

The Accounting Department is one of the majors that is in high demand. There is a total of 44,655 students majoring in accounting from 30 samples in universities in Bandung, which is 44,655 students in the last 5 years (Ministry of Education and Culture Breaker Data). The high interest of students in choosing an accounting major will later affect the level of competition in the world of work.

**Tabel 1.** Number of Accounting Students in Bandung by University

No	College Name	Number of Enrolled Students
1	STIE Ekuitas	3.314
2	Universitas Pendidikan Indonesia	1.254
3	Universitas Padjajaran	1.499
4	Universitas Telkom	5.624
5	Unversitas Komputer Indonesia	1.159
6	UIN Sunan Gunung Djati Bandung	1.033
7	Universitas Widyatama	2.728
8	Universitas Katolik Parahyangan	1.761
9	Universitas Sangga buana	1.469
10	Universitas Pasundan	2.104
11	Universitas Islam Bandung	1.914
12	Universitas Kristen Maranatha	1.287
13	Universitas Langlang Buana	1.093
14	Universitas Jendral Ahcmad Yani	1.987
15	Universitas Informatika Dan Bisnis Indonesia	514
16	Universitas Muhammadiyah Bandung	1.153
17	Universitas Nurtanio Bandung	575
18	Universitas Islam Nusantara	592
19	STIE Gema Widya Bangsa Bandung	517
20	Universitas Insan Cendekia Mandiri	185
21	Universitas Nasional Pasim	715
22	Universitas Advent Indonesia	2.386
23	Universitas Winaya Mukti	1.327
24	Universitas Adhirajasa Reswara Sanjaya	695
25	Universitas Indonesia Membangun	2.671
26	Universitas Teknologi Digital	1.906

27	STIE Pasundan	1.806
28	STIE Harapan Bangsa	363
29	Institut Digital Ekonomi LPKIA	65
30	STIE Dharma Negara	959
TOTAL		44.655

Source : Processed from Ministry of Education and Culture Database (PDDikti), 2024.

Students majoring in accounting have a variety of career options that they can choose from, one of which is in the field of taxation (Rosmelisa & Erawati, 2023). Students majoring in accounting who have knowledge in the field of taxation tend to have greater potential because they are motivated to take tax training or the like (Rosmelisa & Erawati, 2023).

However, currently a career in taxation is still less in demand by graduates from universities because of their low interest (Yasa et al., 2019). This is evidenced by the fact that the number of tax consultants in Indonesia is still relatively low, at 6.898 compared to a population of 278.690.000, resulting in a ratio of 1 : 40.401, which indicates a great need for professionals in the field of taxation (IKPI.id, 2024, downloaded on October 14, 2024).

In addition to a career in the field of tax consulting, there is also a profession as a tax employee at the Directorate General of Taxes (DGT) which is currently experiencing limited human resources. The number of employees at the Ministry of Finance's DGT has decreased over the past two years, with a decrease of around 600 employees from 2020 to 2022 (CNBC Indonesia 2022, downloaded on October 14, 2024). Based on the DGT website (<https://pajak.go.id/id/statistik-2024>, downloaded on October 18, 2024), it can be seen that there are 44,137 tax employees at the Directorate General of Taxes in 2024. This decline in the number of employees continues to this day, especially considering Indonesia which has more than 200 million people and a huge potential for taxpayers.

This incident illustrates a situation with an imbalance between the number of tax officers as many as taxpayers in Indonesia. The need for more tax experts creates wide career opportunities for students (Jaya, 2024). The Directorate General of Taxes has created a program that aims to provide knowledge, training, and experience to students who are interested in learning about taxation in more depth, namely Tax Volunteers ([edukasi.pajak.go.id](https://edukasi.pajak.go.id), downloaded October 18, 2024).

Tax volunteer activities include tax return assistant activities in terms of filling out and reporting, briefing and training to taxpayers, especially MSME actors in business development services (BDS), communicating information and expanding public awareness about the importance of paying taxes correctly and correctly (Directorate General of Taxes, 2024).

In addition to the tax volunteer program, there is tax training designed to provide in-depth insight and skills in the field of taxation. Tax training is a series of educational activities that aim to provide understanding, skills, and the latest information related to tax regulations and practices. This training

program usually covers topics such as tax laws, current tax policies, how to fill out tax returns, tax calculation techniques and tax compliance strategies (*Odito.id 2023*, downloaded on October 18, 2024).

Based on this phenomenon, participation in tax brevet training is one of the aspects that can affect students' interest in a career in the field of taxation, with the aim of equipping students to improve deeper knowledge and skills in the field of taxation (Samosir & Aji, 2020).

Through the explanation above, the researcher is interested in learning more deeply about the research entitled "**The Influence of Tax Volunteer Programs and Tax Training on the Interest of Career Students in the Field of Taxation (Study on Accounting Students in Bandung)**".

From this background, the following problems can be formulated.

1. What is the overview of the tax volunteer program, tax training and student interest in a career in the field of taxation in several Bandung universities?
2. How does the tax volunteer program affect students' interest in a career in taxation?
3. How does tax training affect students' interest in a career in the field of taxation?
4. How do tax volunteers and tax training affect students' interest in a career in the field of taxation?

## 2. Literature Review

### 2.1 Theory of Planned Behavior (TPB)

The Theory of Planned Behavior (TPB) developed by Ajzen 1991 is a theory about the relationship between a person's attitude and behavior (Yulianti & Kurniawan, 2019). This theory has been widely applied in various studies that have explored the relationship between beliefs, attitudes, and behaviors of individuals in various fields. In addition, the Theory of Planned Behavior (TPB) is a theory that is widely applied in assessing or measuring a person's interest in the desired career choice (Ghufron & Herawansyah, 2023).

### 2.2 Tax Volunteer

Tax volunteers are individuals who voluntarily contribute and their time to assist in tax reporting and management activities. This program collaborates with the Directorate General of Taxes and the Tax Center at several Universities in Bandung to provide assistance to the public in understanding, filling out, and submitting tax documents. The primary job of a tax volunteer is to assist individuals or groups who may face difficulties in meeting tax requirements. Tax volunteer activities are in the form of tax return assistance, BDS assistance, and Public Relations. The benefits obtained when becoming an Indonesian tax volunteer are knowledge, skills, networks, and careers according to the website of the Directorate General of Taxes (*pajak.go.id*, downloaded on October 21, 2024).

### 2.3 Tax Training

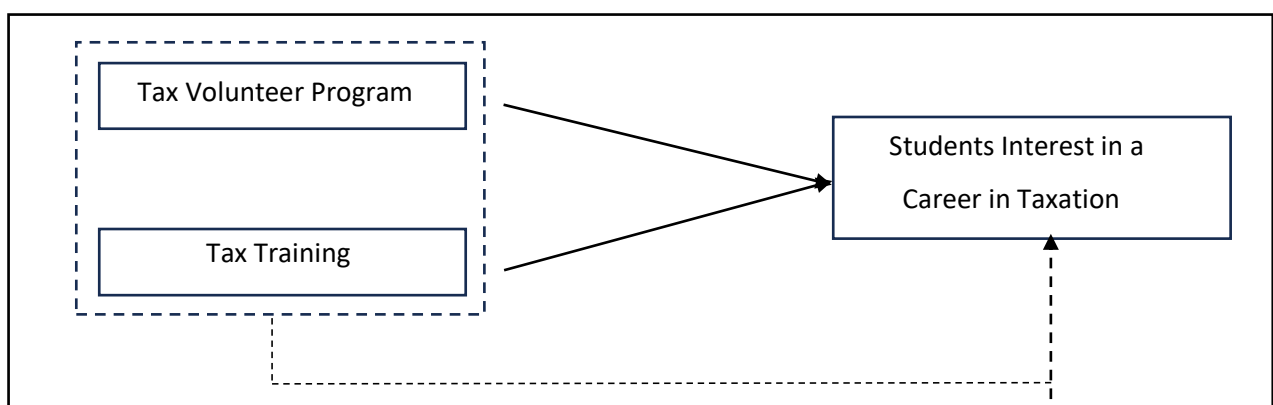
Tax training is a training program designed to provide an understanding and knowledge of taxation to individuals, both those who already work in finance and those who want to have a career in taxation. Tax training can also be referred to as tax brevet. A tax brevet is a training program that aims to improve skills in the field of taxation or is a course that can be carried out with or without the use of tax software (Pramiana et al., 2021). According to (Setiawan, 2023) the Indonesian Institute of Accountants (IAI) states that the Integrated Brevet A and B Training is designed to provide a thorough understanding and skills in the field of taxation so that participants are able to fulfill their tax obligations appropriately and accurately.

### 2.4 Students Interest in a Career in Taxation

Interest can be interpreted as a motivational factor that shows the extent and how strong a person's efforts are in shaping certain behaviors (Naradiasari & Wahyudi, 2022). Career interest is a person's view of the job they will be doing in the future (Hadisantoso & Dali, 2019). Interest in a career in taxation refers to a person's strong interest, desire, or motivation to pursue a career or place a job position related to taxation. Based on the definition of interests and careers, students' interest in a career in taxation can be understood as a strong motivation that motivates them to choose a career related to taxation. This interest encourages students to pay more attention to aspects of taxation, both in academic and professional contexts (Anjani et al., 2023).

### Hypothesis Development

Hypothesis development was used to describe the relationship between independent variables, namely Tax Volunteers and Tax Training, and dependent variables, namely Students' Interest in Careers in the Field of Taxation. Therefore, the research paradigm is prepared as follows.



**Figure 1.** Research Paradigm

Source : Processed by author

### 3. Review Method, Data dan Analysis

In this study, the researcher used a quantitative research method with a descriptive and verifiable approach. This study uses data sources, namely primary data with data collection techniques through questionnaires and secondary data in the form of the number of students majoring in accounting in Bandung. The number of samples in this study is 100 respondents. The sample selection method used in this study was purposive sampling from the 2018-2022 cohorts. The sample criteria in this study consisted of accounting students in Bandung who had participated in the Tax Volunteer and Tax Training programs, with respondents coming from 12 universities in the Bandung area. The measurement scale used in this study is the Likert scale with five answer options. This measurement scale is suitable for use when the number of respondent is large and spread over a wide area (Sugiyono, 2022:221). The analysis methods used were research instrument tests, classical assumption tests, multiple linear regression analysis, determination coefficient tests, and hypothesis tests.

### 4. Result and Discussion

#### Overview of Research Variables

Analysis of respondents' responses will be easier if the research is given the following weight:

Strongly Agree (SS)	: weighted 5
Agree (S)	: weighted 4
Neutral (N)	: weighted 3
Disagree (KS)	: weighted 2
Strongly Disagree (TS)	: weighted 1

The results of the answers of the respondents of this study will be easier if they are given the research criteria, namely:

**Table 2.** Respondent Response Score Percentage Criteria

No	% Total Score	Criteria
1.	0%-20%	Bad
2.	21%-40%	Not Good
3.	41%-60%	Enough
4.	61%-80%	Good
5.	81%-100%	Excellent

Source: (Sugiyono, 2022)

#### a. Overview of Tax Volunteer Programs in Several Bandung Universities

Explanations related to the results of the research on 100 respondents from the variables of the tax volunteer program and sourced from the results of the questionnaire distribution included 4 indicators, namely tax education, ease of establishing relationships, community

recognition and practical experience which included 6 statements. Based on the results of the research, the actual score obtained from all statements that form the variable of tax volunteers is 2,893 while the ideal score is 3,210 with a percentage value of 90%. This shows that tax volunteers are included in the very good category.

**b. Overview of Tax Training in Several Bandung Universities**

The explanation of the results of the study on 100 respondents related to tax training and from the results of the distribution of the questionnaire which included 3 indicators, namely understanding of taxation, expert recognition in the field of taxation, and added value to get a job which included 5 statements. Based on the results of the study, the actual score obtained from all statements that form the variable of tax training is 2,382 while the ideal score is 2,625 with a percentage value of 91%. Tax training is in the very good category.

**c. Overview of Students' Interest in Careers in the Field of Taxation at Several Bandung Universities**

An explanation of the results of the research on 100 respondents regarding the interest of students in a career in the field of taxation and from the results of the distribution of the questionnaire which included 3 indicators, namely being able to work according to their background, getting good recognition in the eyes of the public, job prospects in the field of tax were broader which included 5 statements. Based on the results of the study, the actual score obtained from all statements that form the variable of interest for students in the field of taxation is 2,375 while the ideal score is 2,875 with a percentage value of 83%. This matter shows that students' interest in a career in taxation is in the very good category.

#### 4.1 Test Research Instruments

**a. Validity Test**

**Table 3.** Validity Test Result

Variable	Items Statement	R count	R table	Information
Tax Volunteer (X1)	1	0,744	0,183	Valid
	2	0,808	0,183	Valid
	3	0,781	0,183	Valid
	4	0,777	0,183	Valid
	5	0,717	0,183	Valid
	6	0,717	0,183	Valid
Tax Training (X2)	1	0,701	0,183	Valid
	2	0,765	0,183	Valid
	3	0,782	0,183	Valid
	4	0,620	0,183	Valid
	5	0,820	0,183	Valid
	1	0,721	0,183	Valid

Student Interest Career in Taxation Field (Y)	2	0,780	0,183	Valid
	3	0,830	0,183	Valid
	4	0,818	0,183	Valid
	5	0,852	0,183	Valid

Source : Data Processing, 2024

Based on the table above , the Tax Volunteer variable (X1) consisting of 6 questionnaire statements is considered valid because it has an r calculation of  $> 0.183$ . The Tax Training variable (X2) which consists of 5 questionnaire statements is said to be valid because it has an r of  $> 0.183$ . The Variable of Interest for Career Students in the Field of Taxation (Y) consists of 5 questionnaire statements considered valid because it has an r calculation of  $> 0.183$ .

#### b. Reliability Test

**Table 4.** Data Reliability Test Result

Tax Volunteer Program	
Cronbach's Alpha	N of Items
0,833	6
Tax Training	
Cronbach's Alpha	N of Items
0,781	5
Career Student Interests	
Cronbach's Alpha	N of Items
0,858	5

Source : Data Processing, 2024

Based on the table above, the results of the reliability test for the variable variable Tax Volunteer (X1) have a Cronbach's Alpha of 0.833 or  $> 0.70$ . The Tax Training variable (X2) has Cronbach's Alpha of 0.781 or  $> 0.70$ . The variable of Interest in Career Students in the Field of Taxation (Y) has a Cronbach's Alpha of 0.858 or  $> 0.70$ . Therefore, all of these variables can be concluded as reliable.

## 4.2 Descriptive Statistical Analysis

**Table 5.** Descriptive Statistical Analytis

	N	Min	Max	Mean	Std. Deaviation
Tax Volunteer	100	0	30	25,98	5,912
Tax Training	100	0	25	21,90	4,937
Students Interest in a Career in Taxation	100	12	25	20,67	3,108
Valid N (listwise)	100				

Source : Data Processing, 2024



### 4.3 Classic Assumption Test

#### a. Normality Test

**Table 6.** Normality Test Result

		Unstandardize d Residual
<b>N</b>		100
<b>Normal Parameters<sup>a,b</sup></b>	Mean	,0000000
	Std. Deviation	2,91348202
<b>Most Extreme Differences</b>	Absolute	,086
	Positive	,067
	Negative	-,086
<b>Test Statistic</b>		,086
<b>Asymp. Sig. (2-tailed)<sup>c</sup></b>		,065

Source : Data Processing, 2024

Due to the outlier process, the data (N) becomes 100, as shown in table 3. The value of Kolmogorov-Smirnov is the value of Asymp. Sig. (2-tailed) of  $0.065 \geq 0.05$  shows that the data is distributed normally.

#### b. Multicollinearity Test

**Table 7.** Multicollinearity Test Results

<b>Model</b>	<b>Collinearity Statistic</b>	
	<b>Tolerance</b>	<b>VIF</b>
<b>1 (Constant)</b>		
<b>Tax Volunteer</b>	0,995	1,005
<b>Tax Training</b>	0,995	1,005

Source : Data Processing, 2024

Based on the test results, the *tolerance* value of each variable has the same result, which is 0.995, which means it is greater than 10. Meanwhile, the VIF value of each variable has the same result, which is 1.005 which means it is smaller or  $\leq 10$ . From these numbers or results, it can be concluded that there is no multicollinearity.

#### c. Heteroscedasticity Test

**Table 8.** Heteroscedasticity Test Results

<b>Model</b>	<b>Unstandardized Coefficients</b>		<b>Standardized Coefficients</b>	<b>t</b>	<b>Sig.</b>
	<b>B</b>	<b>Std. Error</b>	<b>Beta</b>		
<b>1 (Constant)</b>	2,336	1,091		2,141	0,035
<b>Tax Volunteer</b>	-0,003	0,030	-0,010	-0,096	0,924

<b>Tax Training</b>	0,002	0,036	0,007	0,007	0,949
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Source : Data Processing, 2024

Based on the test results, the Tax Volunteer variable has a significant value of 0.924 which means  $> 0.05$ , while the Tax Training variable has a significant value of 0.949 which means  $> 0.05$ . From this equation, it can be said that this regression model does not show the existence of heteroscedasticity.

#### 4.4 Multiple Regression Analysis

**Table 9.** Multiple Regression Analysis Results

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
<b>1 (Constant)</b>	14,187	1,808		7,846	<0,001
<b>Tax Volunteer</b>	0,138	0,050	0,263	2,753	0,007
<b>Tax Training</b>	0,132	0,060	0,210	2,201	0,030

Source : Data Processing, 2024

Based on the table above, it shows the results of multiple linear regression analysis that produce the following multiple regression equation model:

$$Y = a + \beta_1 X_1 + \beta_2 X_2 + e$$

$$\text{Interest} = 14,187 + 0,138X_1 + 0,132X_2$$

A constant value of 14.187 with a positive sign indicates that the independent variable (Tax Volunteer and Tax Training) is zero or considered constant.

##### a. Coefficient Determination Analysis

**Table 10.** Results of Determination Coefficient Analysis

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
<b>1</b>	0,348	0,121	0,103	2,943

Source : Data Processing, 2024

Based on the table above, it shows that the processing results obtained a determination coefficient value (*R Square*) of 0.121 or 12.1%, showing that Tax Volunteers and Tax Training have a simultaneous influence (together) of 12.1% on the Interest of Career Students in the Field of Taxation, while the remaining 87.9% is influenced by other variables that were not observed in this study.

#### 4.5 Hypothesis Testing

##### a. Partial Test (T-test)

**Table 11.** Test Results t

Independent Variable	T count	Sig.	Information
Tax Volunteer (X1)	2,753	0,007	Influential
Tax Training (X2)	2,201	0,030	Influential

Source : Data Processing, 2024

Based on the table above, the Tax Volunteer variable shows the value of t calculated  $> t$  of the table, which is  $2.753 > 1.661$  and a significant value of  $0.007 < 0.05$ . The Tax Training variable showed a t-value calculated  $> t$  table, namely  $2.201 > 1.661$  and a significant value of  $0.030 < 0.05$ . Therefore, it can be concluded that the variables of Tax Volunteers and Internship Training partially affect the interest of students to have a career in the field of taxation.

##### b. Simultaneous Test (F-Test)

**Table 12.** F Test Results

Model	Sum of Squares	df	Mean Square	F	Sig.
<b>1 Regression</b>	115,761	2	57,880	6,681	0,002
<b>Residual</b>	840,349	97	8,663		
<b>Total</b>	956,110	99			

Source : Data Processing, 2024

Based on the table above, it shows that the testing of variables X1 and X2 against Y with a value of F calculated  $\geq F$  table amounting to  $6.681 > 3.94$  and a significant value of  $0.002 < 0.05$  means that simultaneously the variables of Tax Volunteers and Tax Training have a simultaneous effect on the Interest of Career Students in the Field of Taxation or H1 are accepted.

#### Discussion

##### a. Overview of Tax Volunteer Programs, Tax Training and Student Interest in Careers in Taxation at Several Bandung Universities

Based on the study using questionnaires on 100 respondents, the results were obtained that the tax volunteer program received a positive response. This is evidenced by an average percentage index of 90%, which shows that the variable of tax volunteers is included in the very good category.

Based on a study using questionnaires on 100 respondents, the results were obtained that tax training received a positive response. This is evidenced by an average percentage index of 91%, which shows that the tax training variable is in the very good category.

Based on research using questionnaires on 100 respondents, it was obtained that students interest in a career in taxation received a positive response. This is evidenced by an average percentage index of 83%, which shows that the variable of students' interest in a career in the field of taxation is in the very good category.

The results of this study are in agreement with research that has been carried out previously by (Ratnasari & Chamalinda, 2024) if the role of tax volunteer programs and tax training has an impact or influence on determining students' career interests in the field of taxation.

**b. The Influence of Tax Volunteer Programs on Students' Interest in Careers in Taxation**

The results of this study are known if the variable of tax volunteers affects the interest of students to have a career in taxation at several universities in Bandung. The results of tax volunteers have a positive effect on this program which can foster students' career interest in the field of taxation.

Students who participate in Tax Volunteers have special skills, especially in terms of reporting Personal Annual Return (SPT), which distinguishes them from students in general. In addition, participation in this program can foster students' interest in a career in the field of taxation. Experience as a Tax Volunteer provides an opportunity for students to directly handle various complex tax problems. Participation in this program is also often recognized and appreciated by the campus environment, thus providing added value for students in their development of themselves and their careers in the future.

The results of this study are in agreement with the research (Ratnasari & Chamalinda, 2024) providing that the results of the tax volunteer program have an impact or influence on determining students' career interests in the field of taxation. Likewise, research (Siregar et al., 2024) that provides tax volunteer results has a significant influence on Career Interest in Tax.

**c. The Effect of Tax Training on Students' Interest in Careers in Taxation**

The results of this study show that the variables of tax training have an effect on the interest of students in a career in the field of tax at several universities in Bandung. The results of tax training have a positive effect on the fact that this variable can increase students' career interest in the field of taxation.

By participating in tax training, students can expand their knowledge about taxation, so that they better understand the concept and its application. In addition, students who participate in this training will get added value in the form of an official certificate, which is not only proof of competence in the field of taxation but also increases the chances of getting a job. By having a tax training certificate, a person will be considered more competent and recognized by the public as a professional in the tax sector. The results of this study support a study (Rosmelisa & Erawati,

2023) that provides results if brevet training has a significant positive effect on the interest of accounting students in a career in the field of taxation. Likewise, research (Warmana & Widnyana, 2018) suggests that tax training has a positive effect on interest in a career in the tax field.

**d. The Influence of Tax Volunteer Programs and Tax Training on Students' Interest in Careers in Taxation**

The results of this study show that the variables of tax volunteers and tax training have an effect on the interest of students to have a career in the field of tax at several universities in Bandung. This variable has an F value calculated  $\geq$  F table of  $6.681 > 3.94$  and a significance value of  $0.030 \leq 0.05$ .

From the results of the research, the tax volunteer program provides students with the opportunity to be directly involved in tax services, improve practical experience, and foster awareness and interest in developing a career in the tax field. On the other hand, tax training helps students deepen their understanding of tax regulations and practices, as well as provide official certificates that are an added value in the competition in the world of work. Thus, the combination of tax volunteers and participation in tax training not only makes a positive contribution to society, but can also strengthen students' readiness and opportunities for success in a career in the tax sector.

The results of this study support the research (Artini & Yasa, 2021) to show the results that tax volunteer programs and tax training have a positive and significant effect on students' interest in a career in the field of taxation. Likewise, research (Wijayani et al., 2022) states that tax volunteer programs and tax training have a positive effect on students' interest in working in the tax field.

## **5. Conclusion and Suggestion**

Based on the results of research on tax volunteer programs, and tax training on students' interest in a career in the field of taxation, the following conclusions can be drawn:

- a. An overview of the variables of the Tax Volunteer program, Tax Training and Interest of Career Students in the Field of Taxation are included in the very good category.
- b. From the results of the research test, the variable tax Volunteer has an effect on the interest of students with a career in the field of taxation at several universities in Bandung.
- c. From the results of the research test, the variables of Tax Training have an effect on the interest of students with a career in the field of taxation at several universities in Bandung.

- d. From the results of the research test, the variables of Tax Volunteers and Tax Training simultaneously affect the interest of Career Students in the Field of Taxation at several universities in Bandung.

In addition, the researcher intends to convey several suggestions based on the above research results, as follows:

- a. It is recommended that researchers develop research on the effectiveness of the Tax Volunteer Program in increasing public tax awareness and compliance. This research could include an in-depth analysis of the contributions of students as tax volunteers, the program's impact on public knowledge of taxation, as well as the benefits for students, both in terms of developing technical tax skills and future career prospects.
- b. It is recommended that future researchers explore more deeply the influence of tax training on various aspects that affect students' willingness to pursue careers in taxation-related fields.
- c. For future researchers, it is suggested to explore other variables such as student perceptions, environmental influences, and other related factors that may affect students' interest in pursuing a career in the field of taxation.

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