

# The Influence of Perception and Understanding of *Tri-Nga* Teachings on Career Interests of Accounting Students as Tax Consultants (Case Study on Accounting Students at Sarjanawiyata Tamansiswa University, Yogyakarta)

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## ABSTRACT

This study aims to determine whether the perception and understanding of the teachings of tri-nga tamansiswa influence the career interest of accounting students as tax consultants. This study uses quantitative descriptive methods and primary data using a questionnaire. The number of samples in this study were 100 respondents from accounting students at the University of Sarjanawiyata Tamansiswa Yogyakarta. Sampling in this study used the snowball sampling method. This study found that perception had a positive effect on career interests of accounting students as tax consultants, understanding of the teachings of tri-nga had a positive effect on career interests of accounting students as tax consultants.

**Keywords:** *perception, teachings of tri-nga, interest in a career as a tax consultant*

## 1. INTRODUCTION

Tax is a mandatory contribution to the state that is binding as a form of citizen participation in helping the progress of the country's economic development. As the largest contributor to funds, tax revenues must increase every year in order to make improvements to adequate development infrastructure for the public interest. These improvements of course require a professional and knowledgeable workforce in the field of taxation (Anggraeni *et al.*, 2020). Therefore, every higher education institution always evaluates changes and improvements in every existing field of education in order to produce quality graduates in accordance with the demands of the world of work (Felicia & Devy, 2016).

Suherman (2019) explained that a job as a tax consultant is quite promising for an accounting graduate because the job is needed by government and private institutions. However, this was not able to influence the interest of every individual accounting graduate to join and work as a tax consultant. This is proven by the lack of accounting graduates who choose a profession as a tax consultant (Suryadi *et al.*, 2021). The number of tax consultants in Indonesia as of 2019 only reached 5,000 consultants with a total of 45,000 tax employees, while the number of taxpayers was recorded at 42.51 million (Error! Hyperlink reference not valid. and according to data obtained from [www.databoks.katadata.co.id/datapublish](http://www.databoks.katadata.co.id/datapublish) the number of active Indonesian students in 2019 was recorded at 8.3 million students, of which 1.7 million students took the field of economics. With this amount, every year the number of tax consultants and tax authorities should increase

The benchmark for the number of accounting students who choose the profession as a tax consultant is the student's perception of the tax consulting profession and students' understanding of the teachings of the *tringa* tamansiswa. The large number of students in the field of economics does not guarantee that many students choose the tax consultant profession. Each accounting student certainly has a different perception of the tax consultant profession in the taxation sector. Positive perceptions of accounting students regarding the tax consulting profession will arise when students are able to measure their abilities and weaknesses, and understand their talents and interests. However, if students do not understand their own abilities and lack of

knowledge (Anggraeni *et al.*, 2020). This is supported by the results of research conducted by Damayanti (2020) and Febriani *et al.*, (2021) stated that perception has a positive effect on the interest of accounting students in choosing a career as a tax consultant.

Nadziroh (2017) mentions that the teachings of the *tri-nga* are a form of implementation of individuals who already have sufficient knowledge. The basic concept of the *tri-nga* teaching is to learn to increase knowledge in oneself so as to be able to understand what is being learned, to instill positive things from what has been understood in order to be able to open minds regarding job opportunities that will be occupied so as to be able to practice what has been understood in universities in the world of work (Indarti, 2019). In terms of choosing a career as a tax consultant, students as prospective accounting graduates must be good at placing themselves in situations that make themselves feel and enjoy every learning process that is carried out either directly or indirectly in order to be able to measure the level of desire for a career as a tax consultant, because a strong person will push himself to do something or take a decision as a form of action to prepare himself as best as possible to become a tax consultant. This is in line with research conducted by Nadziroh (2017) and Indarti (2019) who found positive results from the implementation of the *tri-nga* tamansiswa teachings in instilling noble character for students in lectures.

Based on the previous explanation, the appropriate formulation of the problem in this study is whether perception has a positive effect on students' career interests as tax consultants and whether understanding *tri-nga* has a positive effect on students' career interests as tax consultants. This study aims to determine the effect of perceptions on students' career interests as tax consultants and to determine the effect of understanding *tri-nga* on students' career interests as tax consultants.

The difference between this study and previous research is the independent variable, where the researcher adds the *Tri-nga* tamansiswa variable as one of the variables that triggers the interest of accounting students in choosing a career as a tax consultant.

## 2. METHOD

### a. Nature of research

This research is a research that uses a descriptive quantitative approach. In this study, data and information will be obtained through distributing questionnaires to respondents which are distributed via *google form*. Quantitative data to be processed is data obtained from the results of distributing questionnaires in the form of answers or responses to questions given to accounting students in the undergraduate program at Sarjanawiyata Tamansiswa University.

### b. Population and sample

The population in this study were students of the Faculty of Economics majoring in Accounting, Universitas Sarjanawiyata Tamansiswa Yogyakarta. The sampling technique will be carried out using the snowball sampling method. The sample used in this study were accounting students of the Faculty of Economics, Universitas Sarjanawiyata Tamansiswa class 2018, 2019 and 2020 who have taken or taken tax courses as well as ketamansiswaan 1 and ketamansiswaan 2.

### c. Data collection techniques and instrument development

This study uses a quantitative method with primary data obtained directly from respondents through the distribution of questionnaires distributed via google form to accounting students of the economics faculty of the University of Sarjanawiyata Tamansiswa. The instrument used in this research is a questionnaire which will be distributed to respondents for later processing. The data in this study were measured using a 4-point *Likert scale* strongly disagree, disagree, agree and strongly agree.

### d. Data analysis technique

Data tabulation was carried out using *Microsoft Excel 2016 Software* which was then processed using the IBM SPSS version 16.0 program. This study was conducted with a *pilot test* first of 32 respondents from accounting students class 2018, 2019 and 2020.

### 3. RESULTS AND DISCUSSION

#### a. Data quality test

Testing the validity of the data found that all statement items used were valid. This can be proven by obtaining a calculated *r value* which is greater than *r table*. From the results of reliability testing carried out all the variable items used are reliable. This can be proven by obtaining the reliability value of the perception variable which found *Cronbach's Alpha* value of  $0.663 > 0.60$ , the variable understanding of the teachings of the *tri-nga* with *Cronbach's Alpha* value of  $0.742 > 0.60$ . The variable of career interest of accounting students as tax consultants has a *Cronbach's alpha* value of  $0.866 > 0.60$ . This proves that all indicators used are reliable, where an indicator is said to be reliable if it has a *Cronbach's Alpha* value  $> 0.60$ .

#### b. Classic assumption test

The classical assumption test used in this study consisted of data normality test, heteroscedasticity test and multicollinearity test.

##### 1) Data normality test

A data is said to be normal if it has a significance value greater than 0.05. In the normality test, the results of the tests carried out using *one sample Kolmogorov Smirnov* are known that *asymptotic sig (2-tailed)*  $0.233 > 0.05$ , which means that the significance value obtained is greater than 0.05, so the data is concluded to be normally distributed.

##### 2) Multicollinearity test

Multicollinearity testing was conducted to determine whether or not there was a correlation between the independent variables. Data can be said to be free of multicollinearity if it has a *Tolerance* value of not less than 0.10 (a value above 0.10) and a *Variance Inflation Factor* (VIP) value of not more than 10 (a value below 10). Based on the results of the multicollinearity test, it is known that the perception variable has a *Tolerance* value of  $0.785 > 0.10$  and a *Variance Inflation Factor* (VIP) value of  $1.274 < 10$ . The variable understanding of the *tri-nga* teaching has a *Tolerance* value of  $0.785 > 0.10$  and a *Variance Inflation Factor* (VIP) value of  $1.274 < 10$ . This proves that the two independent variables are free from multicollinearity.

##### 3) Heteroscedasticity test

Heteroscedasticity test was conducted to determine whether the variables used were free from heteroscedasticity problems or not. Data that is free from heteroscedasticity problems have a significance value greater than 0.05. Based on the heteroscedasticity test, the perception variable has a significance value of  $0.63 > 0.05$  and the *tri-nga* teaching understanding variable has a significance value of  $0.60 > 0.05$ . this proves that the two variables are free from heteroscedasticity problems.

#### c. Hypothesis testing

Hypothesis tests carried out in this study include the coefficient of determination test, the f statistic test and the t statistic test.

##### 1) Coefficient of determination test (R<sup>2</sup>)

The coefficient of determination test is judged by the size or the small. The value of determination has a value ranging from 0 to 1. The greater the value of the coefficient of determination, the better the regression model used. Based on the coefficient of determination test the value of *R Square* shows a value of 0.606 or 60.6%. This means that the variable perception and understanding of the teachings of *tri-nga* only affects the career interest of accounting students as tax consultants as much as 60.6% while the remaining 39.4% is influenced by other factors outside the variables in this study.

##### 2) f statistic test

The f test was conducted to determine whether the independent variable had a *fit* effect on the dependent variable. The f test was assessed from the *p value*  $< 0.05$  and the calculated *f value*  $> f table$ . Based on the f test that has been carried out, it is known that the significance obtained is  $0.000 < 0.05$  and the calculated *f value* is  $74,695 > f table 2.47$ . Therefore, it can be concluded that the variables of perception and understanding of the teachings of the *Tri-nga* together or simultaneously have an influence on the career interests of students as tax consultants, so that the model in this study can be said to be *fit*.

### 3) t statistic test

The t-test was conducted to test the effect of the independent variable on the dependent variable with the assumption that if the significance value was  $> 0.05$  then  $H_0$  was accepted and if the significance value was  $< 0.05$  then  $H_0$  was rejected. Based on the t statistical test, it was found that the perception variable had a significance value of  $0.006 < 0.05$  with a t-count value of  $2.806 > 1.989$  and a standardized coefficient beta of 0.202, so it can be concluded that the perception variable has a positive effect on students' career interests as tax consultants. The variable understanding of the teachings of *tri-nga* found a significance value of  $0.000 < 0.05$  with a t-count value of  $9.238 > 1.989$  and a standardized coefficient beta of 0.664.

## 4. CONCLUSION

### a. Conclusion

This research was conducted on accounting students at the Universitas Sarjanawiyata Tamansiswa Yogyakarta batch 2018, 2019 and 2020. This study aims to prove the effect of perception and understanding of the *tri-nga* teachings on the career interest of accounting students as tax consultants. Based on the questionnaire that has been distributed to accounting students, the number of respondents who answered and filled out the questionnaire was 100 respondents. Based on the results of the research and the results of data analysis in the previous discussion, it can be concluded that the variable perception and understanding of the teachings of *tri-nga* tamansiswa have a positive effect on the career interest of accounting students as tax consultants.

### b. Limitations of research and suggestions

This study has limitations so that it is expected to be input for further researchers. Limitations in this study include; this study only uses the variable perception and understanding of the teachings of *tri-nga* tamansiswa to measure the career interest of accounting students as tax consultants and this study was only conducted on accounting students at the Sarjanawiyata Tamansiswa University by only being able to collect a sample of 100 respondents from accounting students.

Based on the results of data analysis and the conclusions that have been presented, some conclusions can be drawn as follows;

#### 1) For Sarjanawiyata Tamansiswa University

Based on the results of data analysis and conclusions that have been made on each research variable, it was found that the variable understanding of the teachings of the *tri-nga* tamansiswa has a positive influence on the career interest of accounting students as tax consultants. This means that the noble values of the *tringa* tamansiswa teachings which include understanding, feeling and acting which have been taught to students have been well and thoroughly understood by the students so that the *tringa* tamansiswa teachings are able to influence individual behavior and attitudes in terms of understand, understand and take an action on a desire or decision.

#### 2) For the next researcher

Future researchers are expected to be able to conduct research with different variables or add several other variables to test accounting student decision making regarding the profession as a tax consultant and are expected to expand the respondents used in research because the more respondents used, the better the results will be obtained.

## ACKNOWLEDGMENT

1. During the research and preparation of this thesis, the author did not escape from many obstacles and obstacles. These obstacles can be overcome thanks to the author's help, guidance and support from various parties, therefore the author would like to say many thanks profusely to:
2. To myself who have always been patient and earnest during the writing of this thesis
3. Both parents who have supported and sacrificed a lot both financially, prayer or motivation until the writer got to this point

4. Mr. Suyanto, SE., M.Si as the Dean of the Faculty of Economics, Universitas Sarjanawiyata Tamansiswa
5. Mrs. Sri Ayem, SE., M.Sc., Ak., CA as Accounting Study Program at Bachelorwiyata Tamansiswa University
6. Mrs. Dewi Kusuma Wardani, Dr., SE., S.Psi., M.Sc., Ak., BKP., CA., CRM., ACPA as the first supervisor who has spent a lot of time to guide, give direction and enthusiasm during the writing of this thesis
7. Mrs. Anita Primastiwi, SE.,M.Sc as the second supervisor who has taken the time to guide and direct the writer during writing this thesis
8. Mrs. Yuli Prihatni as a student affairs lecturer who has taken the time to guide and direct the author during writing this thesis
9. Mr. and Mrs. Lecturers of the Faculty of Economics, Universitas Sarjanawiyata Tamansiswa who have provided useful and useful knowledge for the author during his education in college.
10. Friends and friends overseas who have provided encouragement and support for the author during the writing of this thesis

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## ATTACHMENT

## Reliability Statistics

Cronbach's Alpha	N of Items
.901	26

## One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		100
Normal Parameters	mean	.0000000
	Std. Deviation	3.48946846
Most Extreme Differences	Absolute	.104
	Positive	.074
	negative	-.104
Kolmogorov-Smirnov Z		1.037
asymp. Sig. (2-tailed)		.233

Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-.734	3.822		-.192	.848		
	Perception	.453	.161	.202	2.806	.006	.785	1,274
	Tri-nga	1,235	.134	.664	9,238	.000	.785	1,274

Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1,627	2,591		.628	.532
	Perception	.206	.109	.210	1,881	.063
	Tringa	-.173	.091	-.213	-1.906	.060

ANOVA<sup>b</sup>

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1856,537	2	928,269	74.695	.000a
	Residual	1205,463	97	12,427		
	Total	3062,000	99			

**Model Summary**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.779a	.606	.598	3.525

**Coefficientsa**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.734	3.822		-.192	.848
	Perception	.453	.161	.202	2.806	.006
	<i>Tringa</i>	1,235	.134	.664	9,238	.000

**Descriptive Statistics**

	N	Minimum	Maximum	mean	Std. Deviation
TOTAL_X1	100	17	28	24.72	2.479
TOTAL_X4	100	19	28	24.41	2,992
TOTAL_Y	100	21	48	40.60	5.561
<b>Valid N (listwise)</b>	<b>100</b>				