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**FACTORS INFLUENCING INTEREST IN PURSUING TAX-RELATED
CAREER AMONG ACCOUNTING STUDENTS IN UNIVERSITI UTARA
MALAYSIA**



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**FACTORS INFLUENCING INTEREST IN PURSUING TAX-RELATED
CAREER AMONG ACCOUNTING STUDENTS IN UNIVERITI UTARA
MALAYSIA**

BY

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Project Paper Submitted to

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Kolej Perniagaan
(College of Business)
Universiti Utara Malaysia

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ABSTRACT

This study examines the factors influencing accounting students' interest in pursuing tax-related careers in Malaysia, focusing on the role of attitude towards tax career, attitude towards tax compliance and regulations, attitude towards tax career across ethnicities, subjective norms (social motivation), and perceived behavioural control particularly labour market consideration. The study applies the Theory of Planned Behaviour (TPB) to explore how attitudes, social norms, and perceived behavioural control shape their career intentions. A quantitative research approach was utilised, involving a survey of 222 accounting students from a selected higher education institution in Malaysia. The results reveal that attitude towards tax career, social motivation, and labour market considerations have significant positive influences on interest in pursuing tax-related careers. Nevertheless, attitude towards tax compliance and regulation as well as attitude towards tax careers across ethnicities did not show a significant influence on their career interest in tax. The results reflect that the interest on tax related career is solely depends on the interest towards the career itself including the concern over the growth of the labour market in tax-related employment market. Addressing these factors could strengthen the pipeline of future tax professionals and enhance the overall attractiveness of tax careers in Malaysia.

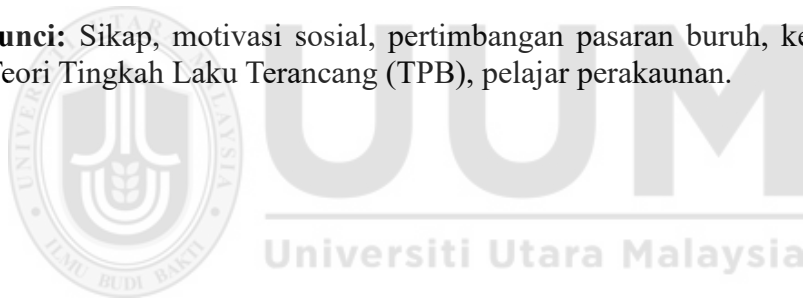
Keywords: Attitude, social motivation, labour market considerations, tax-related careers, Theory of Planned Behaviour (TPB), accounting students.



ABSTRAK

Kajian ini meneliti faktor-faktor yang mempengaruhi minat pelajar perakaunan untuk menceburi kerjaya berkaitan cukai di Malaysia, dengan memberi tumpuan kepada peranan sikap terhadap kerjaya cukai, sikap terhadap pematuhan dan peraturan cukai, sikap terhadap kerjaya cukai mengikut etnik, norma subjektif (motivasi sosial), dan kawalan tingkah laku tersepsi khususnya pertimbangan pasaran buruh. Kajian ini menggunakan Teori Tingkah Laku Terancang (TPB) untuk meneroka bagaimana sikap, norma sosial, dan kawalan tingkah laku yang dirasai membentuk niat kerjaya. Pendekatan penyelidikan kuantitatif telah digunakan, melibatkan tinjauan melalui kaji selidik terhadap 222 pelajar perakaunan dari institusi pengajian tinggi terpilih di Malaysia. Hasil kajian menunjukkan bahawa sikap terhadap kerjaya cukai, motivasi sosial, dan pertimbangan pasaran buruh mempunyai pengaruh positif yang signifikan terhadap minat pelajar dalam memilih kerjaya dalam bidang percukaian. Sebaliknya, sikap terhadap pematuhan dan peraturan cukai serta sikap terhadap kerjaya cukai mengikut etnik tidak menunjukkan kesan yang signifikan terhadap minat kerjaya. Hasil kajian menunjukkan minat menyeburi bidang kerjaya berkaitan percukaian bergantung sepenuhnya ke atas sikap kepada kerjaya itu sendiri serta perkembangan pasaran buruh dalam bidang tersebut. Menangani faktor-faktor ini dapat mengukuhkan saluran penyediaan profesional cukai masa depan dan meningkatkan daya tarikan keseluruhan kerjaya dalam bidang percukaian di Malaysia.

Kata kunci: Sikap, motivasi sosial, pertimbangan pasaran buruh, kerjaya berkaitan cukai, Teori Tingkah Laku Terancang (TPB), pelajar perakaunan.



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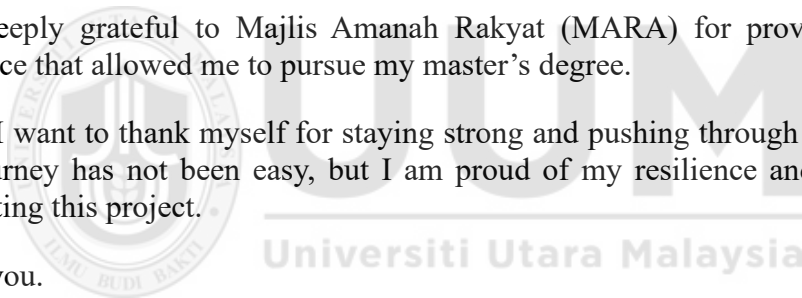


TABLE OF CONTENTS

PERMISSION TO USE	iii
ABSTRACT	iv
ABSTRAK	v
ACKNOWLEDGEMENT	vi
TABLE OF CONTENTS	vii
LIST OF FIGURES	xiv
LIST OF ABBREVIATIONS	xv
CHAPTER ONE	1
INTRODUCTION.....	1
1.0 Background of the Study.....	1
1.1 Problem Statement	4
1.2 Research Questions	5
1.3 Research Objectives	6
1.4 Scope of Study.....	6
1.5 Significance of the Study	7
1.6 Organization of the Study.....	9
1.7 Chapter Summary.....	9
CHAPTER TWO	10
LITERATURE REVIEW.....	10
2.0 Introduction	10

2.1 Intention to Pursue Tax Related Career	10
2.2 Attitude Towards Tax Career	11
2.3 Attitude Towards Tax Compliance and Regulations	13
2.4 Attitude Towards Tax Career Across Ethnicities	13
2.5 Subjective Norms (Social Motivation).....	14
2.6 Perceived Behaviour Control (Labour Market Consideration)	16
2.7 Underpinning Theory	18
2.7.1 Theory of Planned Behavior (TPB).....	18
2.8 Chapter Summary	21
CHAPTER THREE	22
RESEARCH METHODOLOGY	22
3.0 Introduction	22
3.1 Hypothesis Development	22
3.1.1 Attitude Towards Tax Career and Intention to Pursue Tax Related Career .	23
3.1.2 Attitude Towards Tax Compliance and Regulations and Intention to Pursue Tax Related Career	24
3.1.3 Attitude Towards Tax Career Across Ethnicities and the Intention to Pursue Tax Related Career	25
3.1.4 Subjective Norms (Social Motivation) and Intention to Pursue Tax Related Career.....	26
3.1.5 Perceived Behavioural Control (Labour Market Consideration) and the Intention to Pursue Tax Related Career	27

3.2 Research Framework.....	28
3.3 Research Design.....	28
3.4 Operational definition.....	29
3.4.1 Attitude Towards Tax Career.....	30
3.4.2 Attitude Towards Tax Compliance and Regulations.....	30
3.4.3 Attitude Towards Tax Career Across Ethnicities.....	31
3.4.4 Subjective Norms (Social Motivation).....	31
3.4.5 Perceived Behavioural Control (Labour Market Consideration).....	32
3.4.6 Intention to Pursue Tax Related Career.....	33
3.5 Instrumentation and Measurement of Variables.....	34
3.6 Data Collection.....	38
3.7 Sampling Design.....	38
3.7.1 Population of the Study.....	38
3.7.2 Sample Size.....	39
3.7.3 Sampling Technique.....	40
3.8 Data Collection Procedure.....	41
3.9 Pilot Test.....	42
3.10 Validity Test.....	42
3.11 Reliability Test.....	43
3.12 Data Analysis.....	43
3.12.1 Descriptive Analysis.....	44

3.12.2 Normality Test	44
3.12.3 Multiple Regression and Hypothesis Testing	45
3.13 Chapter Summary	46
CHAPTER FOUR.....	47
RESULTS AND DISCUSSION	47
4.0 Introduction	47
4.1 Overview and Respondent Demographics	47
4.2 Demography of Respondent	49
4.3 Descriptive Analysis of Variable	51
4.3.1 Attitude Towards Tax Career	51
4.3.2 Attitude Towards Tax Compliance and Regulations.....	53
4.3.4 Subjective Norms (Social Motivation)	55
4.3.5 Perceived Behavioural Control (Labour Market Consideration).....	57
4.3.6 Intention to Pursue Tax Related Career	59
4.4 Validity test.....	61
4.5 Reliability Test.....	61
4.6 Normality Test	62
4.6.1 Histogram Graph	62
4.6.2 P-Plot Graph	63
4.7 Multiple Linear Regression Analysis	64
4.8 Coefficient of Determination.....	67

4.9 Summary of the Chapter.....	68
CHAPTER FIVE.....	69
CONCLUSION AND RECOMMENDATION.....	69
5.0 Introduction	69
5.1 Discussion on Research Objective	69
5.1.1 Influence of Attitude Towards Tax Career on students’ interest in Tax-Related Careers.....	69
5.1.2 Influence of Attitude Towards Tax Compliance and Regulations on students’ Interest in Tax-Related Careers.....	71
5.1.3 Influence of Attitude Towards Tax Career Across Ethnicities on students’ Interest in Tax-Related Careers	72
5.1.4 Influence of Subjective Norms (Social Motivation) on Interest in Tax-Related Careers.....	73
5.1.5 Influence of Perceived Behavioural Control (Labour Market Consideration) on Interest in Tax-Related Careers.....	75
5.2 Relationship Analysis	76
5.3 Summary of hypothesis analysis	76
5.4 Implications	77
5.5 Limitations and Recommendations for Future Research	79
5.6 Conclusion.....	80
REFERENCES.....	82
APPENDIX A: Research Question.....	95

APPENDIX B: SPSS Output (Demographic Analysis)	107
APPENDIX C: SPSS Output (Descriptive Analysis)	111
APPENDIX D: SPSS Output (Reliability Test)	112
APPENDIX E: SPSS Output (Normality Test)	130
APPENDIX F: SPSS Output (Multiple Regression Analysis).....	132



LIST OF TABLES

Table 3. 1 The Measurements	35
Table 4. 1 Details of Questionnaire Distribution and Return Rate	47
Table 4. 2 Demographic Characteristics of Respondents	49
Table 4. 3 Attitude Towards Tax Career.....	51
Table 4. 4 Perception on Tax Compliance and Regulations	53
Table 4. 5 Attitude Towards Tax Compliance and Regulations	54
Table 4. 6 Subjective Norms (Social Motivation)	55
Table 4. 7 Perceived Behavioural Control (Labour Market Consideration	57
Table 4. 8 Intention to Pursue Tax Related Career.....	59
Table 4. 9 Output of Descriptive Analysis	60
Table 4. 10 Reliability Test	61
Table 4. 11 Results of Multiple Linear Regression Analysis.....	65
Table 4. 12 Model Summary.....	67
Table 5. 1 Hypothesis results	77



LIST OF FIGURES

Figure 2. 1 Theory of Planned Behaviour.....	19
Figure 3. 1 Research Framework.....	28
Figure 4.1 Histogram Graph.....	63
Figure 4.2 P-Plot Graph.....	64



LIST OF ABBREVIATIONS

AEC	ASEAN Economic Community
ANOVA	One-way analysis of variance
ASEAN	Association of South Asian Nations
IRB	Inland Revenue Board
MIA	Malaysian Institute of Accountants
LHDN	Inland Revenue Board of Malaysia
MIA	Malaysian Institute of Accountants
TIN	Tax Identification Number
TISSA	Tunku Puteri Intan Safinaz School of Accountancy
TPB	Theory of Planned Behavior
UUM	Universiti Utara Malaysia



CHAPTER ONE

INTRODUCTION

1.0 Background of the Study

The taxation sector plays a role in national development because tax is one of the main sources of revenue obliged by society has and this source play an important role for the country (Romadhina, 2020). State income derived from taxation is bound to be linked to individual and corporate taxpayers (Indradi & Sumantri, 2020). Taxation as a primary source of government revenue is essential for funding public services and infrastructure. In Malaysia, the effectiveness of the taxation system is closely linked to the proficiency and dedication of professionals within the field.

As developing countries, like Malaysia and other countries face significant challenges in producing a sufficient number of qualified accounting professionals to support their growing economies. The article titled “*Accountants and Accountability*” from *The Daily Star* highlights that for example, the developing country such as Bangladesh has a critical shortage where only 3,500 to 4,000 qualified professionals are available to serve approximately 7.9 million SMEs. This shortage emphasises how urgently trained accountants are needed to guarantee efficient government, regulatory compliance, and financial transparency.

Similarly, Malaysia has struggled to meet its ambitious target of producing 60,000 accountants by 2020 under its Economic Transformation Programme: a goal now extended to 2030. A tiered membership system under the Malaysian Institute of Accountants (MIA) competency framework and the repeal of the Accountants Act 1967 will determine whether or not this aim is feasible. Three professional levels such as accounting technician, accountant, and chartered accountants intended to diversify

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APPENDIX A: Research Question

A SURVEY ON THE INFLUENCE OF PERCEPTION, SOCIAL MOTIVATION AND LABOR MARKET CONSIDERATIONS ON ACCOUNTING STUDENTS' CHOICE IN TAX RELATED CAREER / *KAJIAN MENGENAI PENGARUH PERSEPSI, MOTIVASI SOSIAL DAN PERTIMBANGAN PASARAN BURUH TERHADAP PILIHAN PELAJAR PERAKAUNAN DALAM KERJAYA BERKAITAN CUKAI*

Dear Sir/Madam,

I am a Masters student from Universiti Utara Malaysia (UUM) and currently conducting a study for my Master's Degree programme on the proposed title of "The Influence Of Perception, Social Motivation and Labor Market Considerations On Students Interest In Tax Career". This survey is for the purpose of academic exercise and part of the requirement for the award of Master's Degree. Therefore, this questionnaire is aimed at obtaining your valuable opinion in order to obtain information needed for the success of the study. Your responses will be treated with ultimate confidence and used strictly for academic purpose. **Some questions may include negative statements therefore, please read each statement carefully before providing your response.** Your information and responses will not be identified with you personally.

The questionnaire is expected to take only 10 to 15 minutes of your precious time to complete. I greatly appreciate your participation in the study. Thank you for your cooperation and forgiving part of your time for the survey.

Saya merupakan pelajar Sarjana dari Universiti Utara Malaysia (UUM) dan sedang menjalankan kajian bagi program Sarjana saya dengan tajuk yang dicadangkan, "Pengaruh Persepsi, Motivasi Sosial dan Pertimbangan Pasaran Buruh terhadap Minat Pelajar dalam Kerjaya Percukaian."

Kajian ini adalah untuk tujuan akademik dan merupakan sebahagian daripada keperluan bagi penganugerahan Ijazah Sarjana. Oleh itu, soal selidik ini bertujuan untuk mendapatkan pandangan berharga daripada anda bagi memperoleh maklumat yang diperlukan untuk kejayaan kajian ini. Beberapa soalan mungkin mengandungi pernyataan negatif, oleh itu sila baca setiap pernyataan dengan teliti sebelum memberikan jawapan anda.

Segala maklumat dan jawapan yang diberikan akan dirahsiakan sepenuhnya dan digunakan hanya untuk tujuan akademik. Maklumat yang anda berikan tidak akan dikaitkan dengan identiti anda secara peribadi.

Soal selidik ini dijangka mengambil masa hanya 10 hingga 15 minit untuk dilengkapkan. Saya amat menghargai penyertaan anda dalam kajian ini. Terima kasih atas kerjasama dan kesudian anda meluangkan masa untuk menjawab soal selidik ini.

Best regards,
Nur Anis Nadhirah Binti Rifa'i
Master in Taxation Students
Universiti Utara Malaysia
Email: anisrifai00@gmail.com
Phone number 0124108432

* Indicates required question

Part A: Demographic Factors / Bahagian A: Faktor Demografi

1. What is your age? / Berapakah umur anda? *

Mark only one oval.

- < 20 Years old / < 20 Tahun
- 21 - 25 Years old / 21-25 Tahun
- 26 - 30 Years old / 26-30 Tahun

2. What is your gender? / Apakah jantina anda? *

Mark only one oval.

- Male/ Lelaki
- Female/Perempuan

3. What is your ethnic background? *

Mark only one oval.

- Malay/Melayu
- Chinese/Cina
- Indian/India
- Other/Lain-lain

4. What is your current academic program?/Apakah program akademik anda sekarang? *

Mark only one oval.

- Bachelor of Accounting/Ijazah Sarjana Muda Perakaunan
- Bachelor of Accounting (Accounting in system)/Ijazah Sarjana Muda Perakaunan (Perakaunan dalam Sistem)
- Master in International Accounting/Sarjana Perakaunan Antarabang
- Master in Taxation /Sarjana Perakaunan

5. Which year are you currently in? *

Mark only one oval.

- Third year/Tahun Ketiga
- Fourth year/Tahun Keempat
- Internship/Latihan Industri
- Postgraduate/Pascasiswazah

6. Do you currently have any work experience in the accounting or taxation field? /Adakah anda mempunyai pengalaman kerja dalam bidang perakaunan atau percukaian? *

Mark only one oval.

- Yes/Ya
- No/Tidak

7. Where is your hometown?/Di manakah kampung halaman anda? *

Part B: Students' perceptions of taxation careers / *Bahagian B: Persepsi Pelajar terhadap Kerjaya dalam Percukaian*

Please rate your agreement with the following statements regarding the influence of social values on your interest in a tax career.

(1 = Strongly Disagree, 2 = Disagree, 3 = Neutral, 4 = Agree, 5 = Strongly Agree) / *(Sila nyatakan tahap persetujuan anda terhadap kenyataan berikut mengenai pengaruh nilai sosial terhadap minat anda dalam kerjaya percukaian.*

(Skala: 1 = Sangat Tidak Bersenju, 2 = Tidak Bersenju, 3 = Neutral, 4 = Bersenju, 5 = Sangat Bersenju)

8. I think that the tax education process will help when pursuing a career in the field of tax. / *Saya berpendapat bahawa proses pendidikan dalam bidang percukaian akan memberi manfaat kepada individu yang berminat untuk membina kerjaya dalam bidang percukaian.*

Mark only one oval:

1 2 3 4 5

9. I think that knowledge related to taxation will be very useful for accounting students in pursuing a career in the tax field. / *Saya berpendapat bahawa pengetahuan berkaitan percukaian akan sangat berguna bagi pelajar perakaunan dalam mengejar kerjaya dalam bidang percukaian.*

Mark only one oval:

1 2 3 4 5

10. I think that before pursuing a career in taxation, accounting students need to attend tax-related training, such as a seminar on tax topics to assist in career development. / *Saya berpendapat bahawa sebelum mengejar kerjaya dalam percukaian, pelajar perakaunan perlu mengikuti latihan berkaitan percukaian, seperti seminar mengenai topik percukaian untuk membantu perkembangan kerjaya mereka.*

Mark only one oval.

1 2 3 4 5

11. I think that working in the field of taxation will enhance analytical skills to solve tax-related issues. / *Saya berpendapat bahawa bekerja dalam bidang percukaian akan meningkatkan kemahiran analitikal seseorang dalam menyelesaikan isu-isu berkaitan percukaian.*

Mark only one oval.

1 2 3 4 5

12. I feel that a career in the tax field will improve interpersonal skills, such as cooperation with clients and colleagues. / *Saya merasakan bahawa kerjaya dalam bidang percukaian akan meningkatkan kemahiran interpersonal, seperti kerjasama dengan pelanggan dan rakan sekerja.*

Mark only one oval.

1 2 3 4 5

13. I believe that I have a good perception of the tax compliance system in Malaysia. / *
Saya percaya bahawa saya mempunyai persepsi yang baik terhadap sistem pematuhan percukaian di Malaysia.

Mark only one oval.

1 2 3 4 5

14. I don't have enough knowledge about the tax compliance regulations in Malaysia. / *
Saya tidak mempunyai pengetahuan yang cukup mengenai peraturan pematuhan cukai di Malaysia.

Mark only one oval.

1 2 3 4 5

15. I don't know that taxation professionals play a crucial role in ensuring tax compliance among businesses and individuals. / *
Saya tidak mengetahui bahawa profesional percukaian memainkan peranan yang amat penting dalam memastikan pematuhan cukai di kalangan perniagaan dan individu.

Mark only one oval.

1 2 3 4 5

16. I believe that individuals from a certain ethnic group are more likely to pursue a career *
in taxation compared to others. / *Saya percaya bahawa individu dari kumpulan etnik
tertentu lebih cenderung untuk mengejar kerjaya dalam percukaian berbanding
kumpulan lain.*

Mark only one oval.

1 2 3 4 5

17. I believe that perceptions of tax careers in Malaysia differ based on ethnicity. / Saya *
percaya bahawa persepsi mengenai kerjaya percukaian di Malaysia berbeza mengikut
etnik.

Mark only one oval.

1 2 3 4 5

Part C: Social Motivation of taxation careers / *Bahagian C: Motivasi Sosial terhadap
Kerjaya dalam Percukaian*

18. By taking tax-related courses, I am motivated by the knowledge taught by the lecturers *
to pursue a career in taxation. / *Dengan mengikuti kursus-kursus berkaitan percukaian,
saya didorong oleh pengetahuan yang diberikan oleh pensyarah untuk mengejar
kerjaya dalam percukaian.*

Mark only one oval.

1 2 3 4 5

19. By working in the field of taxation, I can fulfill my family's expectations. / *Dengan bekerja dalam bidang percukaian, saya dapat memenuhi jangkaan dan harapan keluarga saya.* *

Mark only one oval.

1 2 3 4 5

20. By working in the field of taxation, I can improve my skills in applying tax knowledge to solve everyday problems. / *Dengan bekerja dalam bidang percukaian, saya dapat meningkatkan kemahiran dalam menggunakan pengetahuan percukaian untuk menyelesaikan masalah dalam kehidupan seharian.* *

Mark only one oval.

1 2 3 4 5

21. By working in the field of taxation, I gain knowledge related to the roles and responsibilities I will have when interacting with society. / *Dengan bekerja dalam bidang percukaian, saya memperoleh pengetahuan mengenai peranan dan tanggungjawab yang perlu saya pikul semasa berinteraksi dengan masyarakat.* *

Mark only one oval.

1 2 3 4 5

22. By working in the field of taxation, I will receive good recognition in the social community. / Dengan bekerja dalam bidang percukaian, saya akan menerima pengiktirafan yang baik dalam komuniti sosial.

Mark only one oval.

1 2 3 4 5

Part D: Labor Market Considerations of taxation careers/ Bahagian D: Pertimbangan Pasaran Buruh terhadap Kerjaya dalam Percukaian

23. The job market for tax professionals is still broad because it is still in high demand. / Pasaran pekerjaan bagi profesional percukaian masih luas kerana permintaan terhadapnya yang tinggi.

Mark only one oval.

1 2 3 4 5

24. The tax profession has good job security in the future. / Profesi percukaian menawarkan keselamatan pekerjaan yang baik pada masa depan.

Mark only one oval.

1 2 3 4 5

25. The tax profession has a low risk of termination (layoffs). / *Profesi percukaian mempunyai risiko pemberhentian kerja yang rendah.*

Mark only one oval.

1 2 3 4 5

26. The tax profession allows for expanding networks in the business world. / *Profesi percukaian memberikan peluang untuk mengembangkan rangkaian dalam dunia perniagaan.*

Mark only one oval.

1 2 3 4 5

27. A career in taxation offers opportunities for job promotion. / *Kerjaya dalam percukaian memberikan peluang untuk kenaikan pangkat.*

Mark only one oval.

1 2 3 4 5

Part E : Interest in Tax Careers / *Bahagian E: Minat Terhadap Kerjaya Percukaian*

28.

I am interested in a career in taxation because it provides adequate facilities. / *Saya berminat untuk meneruskan kerjaya dalam percukaaian kerana ia menawarkan kemudahan yang mencukupi.*

Mark only one oval.

1 2 3 4 5

29.

I am interested in a career in taxation because it offers a high salary. / *Saya berminat untuk mengejar kerjaya dalam percukaaian kerana ia menawarkan gaji yang tinggi.*

Mark only one oval.

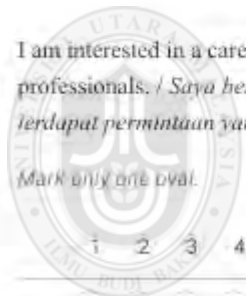
1 2 3 4 5

30.

I am interested in a career in taxation because there is currently a high demand for tax professionals. / *Saya berminat untuk mengejar kerjaya dalam percukaaian kerana terdapat permintaan yang tinggi terhadap profesional percukaaian pada masa kini.*

Mark only one oval.

1 2 3 4 5



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31. I am interested in a career in taxation because I can work in line with my educational background. / *Saya berminat untuk mengejar kerjaya dalam percukaian kerana ia sesuai dengan latar belakang pendidikan saya.*

Mark only one oval.

1 2 3 4 5

32. I want to gain new experiences in the field of taxation. / *Saya ingin memperoleh pengalaman baharu dalam bidang percukaian.*

Mark only one oval.

1 2 3 4 5



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APPENDIX B: SPSS Output (Demographic Analysis)

Age

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Below 20 Years Old	25	11.3	11.3	11.3
	21 to 25 Years Old	130	58.6	58.6	69.8
	26 to 30 Years Old	67	30.2	30.2	100.0
	Total	222	100.0	100.0	

Gender

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Male	75	33.8	33.8	33.8
	Female	147	66.2	66.2	100.0
	Total	222	100.0	100.0	

Year of Study

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Third Year	64	28.8	28.8	28.8
	Fourth Year	52	23.4	23.4	52.3
	Internship	45	20.3	20.3	72.5
	Postgraduate	61	27.5	27.5	100.0
	Total	222	100.0	100.0	

Academic Program

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Bachelor of Accounting	123	55.4	55.4	55.4
	Bachelor in Accounting (accounting in system)	55	24.8	24.8	80.2
	Master in International Accounting	20	9.0	9.0	89.2
	Master in Taxation	24	10.8	10.8	100.0
	Total	222	100.0	100.0	

Ethnicity

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Malay	148	66.7	66.7	66.7
	Chinese	37	16.7	16.7	83.3
	Indian	30	13.5	13.5	96.8
	Others	7	3.2	3.2	100.0
	Total	222	100.0	100.0	

Work Experience

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Yes	67	30.18	30.18	30.18
	No	155	69.82	69.82	100.0
	Total	222	100.0	100.0	

Location

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Perlis	9	4.1	4.1	4.1
	Kedah	63	28.4	28.4	32.4
	Kelantan	8	3.6	3.6	36.0
	Negeri Sembilan	4	1.8	1.8	37.8
	Selangor	28	12.6	12.6	50.5
	Penang	29	13.1	13.1	63.5
	Perak	28	12.6	12.6	76.1
	Pahang	10	4.5	4.5	80.6
	Melaka	10	4.5	4.5	85.1
	Johor	14	6.3	6.3	91.4
	Terengganu	4	1.8	1.8	93.2
	Sarawak	4	1.8	1.8	95.0
	Wilayah Persekutuan KL	9	4.1	4.1	99.1
	Sabah	2	.9	.9	100.0
	Total	222	100.0	100.0	

APPENDIX C: SPSS Output (Descriptive Analysis)

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Perception_of_a_Career_in_Taxation	222	5.00	25.00	21.7342	3.37365
Perception_of_Tax_Compliance_and_Regulations	222	3.00	15.00	9.9505	2.49747
Perception_of_a_Career_in_Taxation_Across_Ethnicity	222	2.00	10.00	7.1577	2.26870
Social_Motivation	222	5.00	25.00	20.7568	3.58154
Labour_Market_Consideration	222	5.00	25.00	20.5676	3.45264
Interest_of_Tax_Career	222	5.00	25.00	20.4009	3.83324
Valid N (listwise)	222				



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APPENDIX D: SPSS Output (Reliability Test)

Scale: Perception_of_a_Career_in_Taxation

Case Processing Summary

		N	%
Cases	Valid	30	100.0
	Excluded ^a	0	.0
	Total	30	100.0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.887	.894	5

	Mean	Std. Deviation	N
I think that the tax education process will help when pursuing a career in the field of tax.	4.50	.731	30
I think that knowledge related to taxation will be very useful for accounting students in pursuing a career in the tax field.	4.63	.556	30
I think that before pursuing a career in taxation, accounting students need to attend tax-related training, such as seminar in tax topic to assist in career development.	4.33	.922	30
I think that working in the field of taxation will enhance analytical skills to solve tax-related issues.	4.57	.568	30
I feel that a career in the tax field will improve interpersonal skills, such as cooperation with clients and colleagues.	4.43	.774	30

Inter-Item Correlation Matrix

I think that the tax education process will help when pursuing a career in the field of tax.	1.000	.806	.665	.456	.701
I think that knowledge related to taxation will be very useful for accounting students in pursuing a career in the tax field.	.806	1.000	.650	.462	.703
I think that before pursuing a career in taxation, accounting students need to attend tax-related training, such as seminar in tax topic to assist in career development.	.665	.650	1.000	.680	.709
I think that working in the field of taxation will enhance analytical skills to solve tax-related issues.	.456	.462	.680	1.000	.442
I feel that a career in the tax field will improve interpersonal skills, such as cooperation with clients and colleagues.	.701	.703	.709	.442	1.000

Summary Item Statistics

	Mean	Minimum	Maximum	Range	Maximum / Minimum	Variance	N of Items
Item Means	4.493	4.333	4.633	.300	1.069	.014	5

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Squared Multiple Correlation	Cronbach's Alpha if Item Deleted
I think that the tax education process will help when pursuing a career in the field of tax.	17.97	5.757	.776	.697	.851
I think that knowledge related to taxation will be very useful for accounting students in pursuing a career in the tax field.	17.83	6.489	.783	.693	.859
I think that before pursuing a career in taxation, accounting students need to attend tax-related training, such as seminar in tax topic to assist in career development.	18.13	4.878	.807	.692	.851
I think that working in the field of taxation will enhance analytical skills to solve tax-related issues.	17.90	6.921	.593	.469	.892
I feel that a career in the tax field will improve interpersonal skills, such as cooperation with clients and colleagues.	18.03	5.620	.763	.624	.855

**Scale: Perception_of_Tax_Compliance_and Regulation
Case Processing Summary**

		N	%
Cases	Valid	30	100.0
	Excluded ^a	0	.0
	Total	30	100.0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.605	.262	3

Item Statistics

	Mean	Std. Deviation	N
I believe that I have a good perception of the tax compliance system in Malaysia.	4.20	.714	30
I have enough knowledge about the tax compliance regulations in Malaysia.	3.00	1.203	30
I know that taxation professionals play a crucial role in ensuring tax compliance among businesses and individuals.	3.73	1.230	30

Inter-Item Correlation Matrix

I believe that I have a good perception of the tax compliance system in Malaysia.	I have enough knowledge about the tax compliance regulations in Malaysia.	I know that taxation professionals play a crucial role in ensuring tax compliance among businesses and individuals.
1.000	-.201	-.251
I have enough knowledge about the tax compliance regulations in Malaysia.	1.000	.769
I know that taxation professionals play a crucial role in ensuring tax compliance among businesses and individuals.	-.251	1.000

Summary Item Statistics

	Mean	Minimum	Maximum	Range	Maximum / Minimum	Variance	N of Items
Item Means	3.644	3.000	4.200	1.200	1.400	.366	3

Item-Total Statistics

	Scale Mean if Deleted	Scale Variance if Deleted	Corrected Item-Total Correlation	Squared Multiple Correlation	Cronbach's Alpha if Item Deleted
I believe that I have a good perception of the tax compliance system in Malaysia.	6.73	5.237	-.240	.063	.869
I have enough knowledge about the tax compliance regulations in Malaysia.	7.93	1.582	.638	.591	-.558 ^a
I know that taxation professionals play a crucial role in ensuring tax compliance among businesses and individuals.	7.20	1.614	.587	.601	-.427 ^a

a. The value is negative due to a negative average covariance among items. This violates reliability model assumptions. You may want to check item codings.

Reliability

Scale: Perception_of_a_Career_in_Taxation_Across_Ethnicity

Case Processing Summary

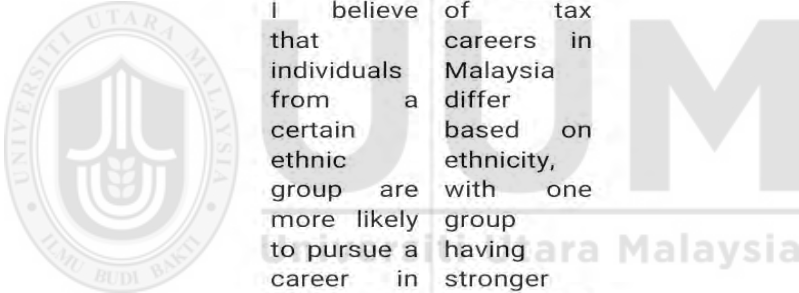
		N	%
Cases	Valid	30	100.0
	Excluded ^a	0	.0
	Total	30	100.0

a. Listwise deletion based on all variables in the procedure.

Item Statistics

	Mean	Std. Deviation	N
I believe that individuals from a certain ethnic group are more likely to pursue a career in taxation compared to others.	3.80	1.157	30
I believe that perceptions of tax careers in Malaysia differ based on ethnicity, with one group having stronger representation in the field.	3.83	1.262	30

Inter-Item Correlation Matrix



I believe that individuals from a certain ethnic group are more likely to pursue a career in taxation compared to others.	1.000	.945
I believe that perceptions of tax careers in Malaysia differ based on ethnicity, with one group having stronger representation in the field.	.945	1.000

Summary Item Statistics

	Mean	Minimum	Maximum	Range	Maximum / Minimum	Variance	N of Items
Item Means	3.817	3.800	3.833	.033	1.009	.001	2

Item-Total Statistics

	Scale Mean if Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Squared Multiple Correlation	Cronbach's Alpha if Item Deleted
I believe that individuals from a certain ethnic group are more likely to pursue a career in taxation compared to others.	3.83	1.592	.945	.893	.
I believe that perceptions of tax careers in Malaysia differ based on ethnicity, with one group having stronger representation in the field.	3.80	1.338	.945	.893	.

Reliability

Scale: Social_Motivation

Case Processing Summary

		N	%
Cases	Valid	30	100.0
	Excluded ^a	0	.0
	Total	30	100.0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.804	.812	5

Item Statistics

	Mean	Std. Deviation	N
By taking tax-related courses, I am motivated by the knowledge taught by the lecture to pursue a career in taxation.	4.27	.740	30
By working in the field of taxation, I can fulfill family expectations.	3.97	.890	30
By working in the field of taxation, I can improve my skills in applying tax knowledge to solve everyday problems.	4.30	.651	30
By working in the field of taxation, I gain knowledge related to the roles and responsibilities I will have when interacting with society.	4.53	.571	30
By working in the field of taxation, I receive good recognition in the social community.	4.33	.661	30

Inter-Item Correlation Matrix

	By taking tax-related courses, I am motivated by the knowledge taught by the lecture to pursue a career in taxation.	By working in the field of taxation, I can fulfill family expectations.	By working in the field of taxation, I can improve my skills in applying tax knowledge to solve everyday problems.	By working in the field of taxation, I gain knowledge related to the roles and responsibilities I will have when interacting with society.	By working in the field of taxation, I receive good recognition in the social community.
By taking tax-related courses, I am motivated by the knowledge taught by the lecture to pursue a career in taxation.	1.000	.433	.687	.305	.447
By working in the field of taxation, I can fulfill family expectations.	.433	1.000	.494	.511	.371
By working in the field of taxation, I can improve my skills in applying tax knowledge to solve everyday problems.	.687	.494	1.000	.389	.481
By working in the field of taxation, I gain knowledge related to the roles and responsibilities I will have when interacting with society.	.305	.511	.389	1.000	.517
By working in the field of taxation, I receive good recognition in the social community.	.447	.371	.481	.517	1.000

Summary Item Statistics

Item	Mean	Minimum	Maximum	Range	Maximum / Minimum	Variance	N of Items
Means	4.280	3.967	4.533	.567	1.143	.041	5

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Squared Multiple Correlation	Cronbach's Alpha if Item Deleted
By taking tax-related courses, I am motivated by the knowledge taught by the lecture to pursue a career in taxation.	17.13	4.602	.607	.500	.760
By working in the field of taxation, I can fulfill family expectations.	17.43	4.185	.576	.376	.781
By working in the field of taxation, I can improve my skills in applying tax knowledge to solve everyday problems.	17.10	4.714	.685	.544	.739
By working in the field of taxation, I gain knowledge related to the roles and responsibilities I will have when interacting with society.	16.87	5.292	.554	.390	.779
By working in the field of taxation, I receive good recognition in the social community.	17.07	4.961	.570	.380	.772

Reliability

Scale: Labor_Market_Consideration Case Processing Summary

		N	%
Cases	Valid	30	100.0
	Excluded ^a	0	.0
	Total	30	100.0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.903	.915	5

Item Statistics

	Mean	Std. Deviation	N
The job market for tax professionals is still broad because it is still in high demand.	4.47	.681	30
The tax profession has good job security in the future	4.47	.629	30
The tax profession has a low risk of termination (layoffs).	4.03	.964	30
The tax profession allows for expanding networks in the business world	4.30	.702	30
A career in taxation offers opportunities for job promotion.	4.33	.711	30

Inter-Item Correlation Matrix

	The job market for tax professionals is still broad because it is still in high demand.	The tax profession has good job security in the future	The tax profession has a low risk of termination (layoffs).	The tax profession allows for expanding networks in the business world	A career in taxation offers opportunities for job promotion.
The job market for tax professionals is still broad because it is still in high demand.	1.000	.681	.553	.634	.735
The tax profession has good job security in the future	.681	1.000	.599	.843	.720
The tax profession has a low risk of termination (layoffs).	.553	.599	1.000	.647	.587
The tax profession allows for expanding networks in the business world	.634	.843	.647	1.000	.829
A career in taxation offers opportunities for job promotion.	.735	.720	.587	.829	1.000

Summary Item Statistics

	Mean	Minimum	Maximum	Range	Maximum / Minimum	Variance	N of Items
Item Means	4.320	4.033	4.467	.433	1.107	.031	5

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Squared Multiple Correlation	Cronbach's Alpha if Item Deleted
The job market for tax professionals is still broad because it is still in high demand.	17.13	6.947	.732	.617	.887
The tax profession has good job security in the future	17.13	6.947	.814	.752	.874
The tax profession has a low risk of termination (layoffs).	17.57	5.978	.664	.454	.919
The tax profession allows for expanding networks in the business world	17.30	6.493	.854	.831	.862
A career in taxation offers opportunities for job promotion.	17.27	6.547	.821	.764	.868

Reliability

Scale: Interest_in_Tax_Career

Case Processing Summary

		N	%
Cases	Valid	30	100.0
	Excluded ^a	0	.0
	Total	30	100.0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

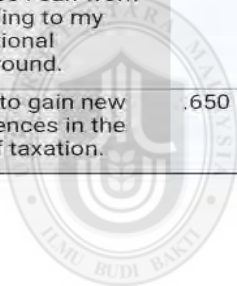
Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.907	.909	5

Item Statistics

	Mean	Std. Deviation	N
I am interested in a career in taxation because it provides adequate facilities	3.83	.834	30
I am interested in a career in taxation because it offers a high salary.	4.10	.960	30
I am interested in a career in taxation because there is currently a high demand for tax professionals.	4.00	.871	30
I am interested in a career in taxation because I can work according to my educational background.	4.00	.871	30
I want to gain new experiences in the field of taxation.	4.23	.774	30

Inter-Item Correlation Matrix

	I am interested in a career in taxation because it provides adequate facilities	I am interested in a career in taxation because it offers a high salary.	I am interested in a career in taxation because there is currently a high demand for tax professionals.	I am interested in a career in taxation because I can work according to my educational background.	I want to gain new experiences in the field of taxation.
I am interested in a career in taxation because it provides adequate facilities	1.000	.754	.427	.617	.650
I am interested in a career in taxation because it offers a high salary.	.754	1.000	.619	.578	.711
I am interested in a career in taxation because there is currently a high demand for tax professionals.	.427	.619	1.000	.773	.767
I am interested in a career in taxation because I can work according to my educational background.	.617	.578	.773	1.000	.767
I want to gain new experiences in the field of taxation.	.650	.711	.767	.767	1.000



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Summary Item Statistics

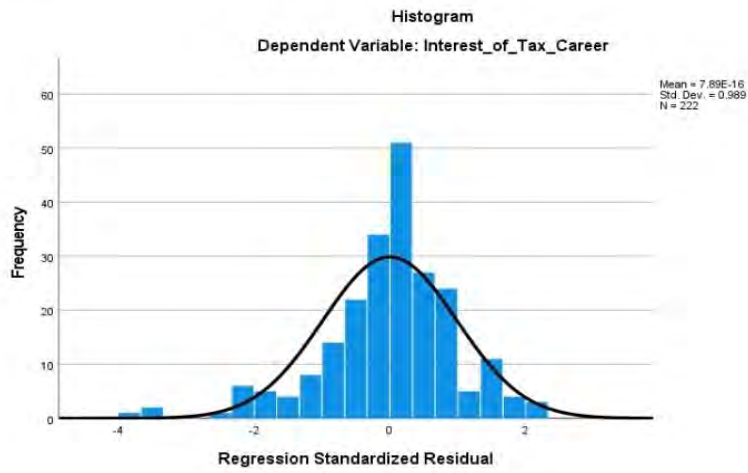
	Mean	Minimum	Maximum	Range	Maximum / Minimum	Variance	N of Items
Item Means	4.033	3.833	4.233	.400	1.104	.022	5

Item-Total Statistics

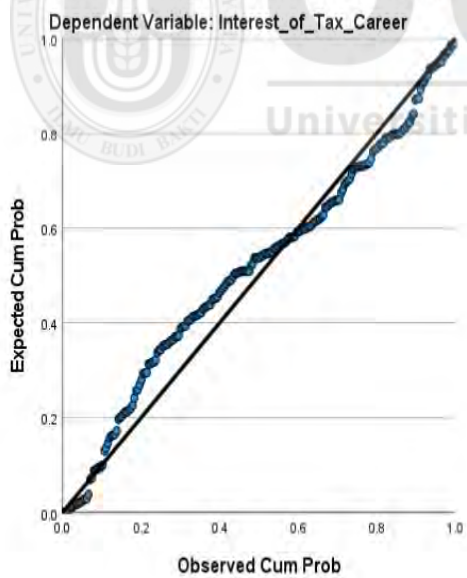
	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Squared Multiple Correlation	Cronbach's Alpha if Item Deleted
I am interested in a career in taxation because it provides adequate facilities	16.33	9.333	.699	.697	.900
I am interested in a career in taxation because it offers a high salary.	16.07	8.409	.766	.706	.888
I am interested in a career in taxation because there is currently a high demand for tax professionals.	16.17	8.971	.740	.744	.891
I am interested in a career in taxation because I can work according to my educational background.	16.17	8.764	.789	.732	.881
I want to gain new experiences in the field of taxation.	15.93	9.030	.852	.739	.871

APPENDIX E: SPSS Output (Normality Test)

Charts



Normal P-P Plot of Regression Standardized Residual



Coefficients^a

Model		Unstandardized Coefficients		Standardized	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-.043	1.322		-.033	.974		
	Perception_of_a_Career_in_Taxation	.228	.065	.201	3.526	<.001	.562	1.778
	Perception_of_Tax_Compliance_and_Regulations	-.074	.070	-.048	-1.048	.296	.866	1.155
	Perception_of_a_Career_in_Taxation_Across_Ethnicity	.121	.083	.071	1.455	.147	.756	1.323
	Social_Motivation	.304	.067	.284	4.538	<.001	.466	2.144
	Labour_Market_Consideration	.440	.068	.397	6.467	<.001	.485	2.063

a. Dependent Variable: Interest_of_Tax_Career



Collinearity Diagnostics^a

Variance Proportions

Model	Dimension	Eigenvalue	Condition Index	Variance Proportions					
				(Constant)	Perception_of_a_Career_in_Taxation	Perception_of_Tax_Compliance_and_Regulations	Perception_of_a_Career_in_Taxation_Across_Ethnicity	Social_Motivation	Labour_Market_Consideration
1	1	5.836	1.000	.00	.00	.00	.00	.00	.00
	2	.096	7.809	.00	.00	.18	.45	.00	.00
	3	.035	12.855	.00	.05	.66	.36	.04	.04
	4	.014	20.234	.67	.03	.15	.00	.17	.10
	5	.009	24.815	.09	.38	.00	.07	.17	.76
	6	.009	25.465	.24	.54	.00	.12	.61	.10

a. Dependent Variable: Interest_of_Tax_Career

APPENDIX F: SPSS Output (Multiple Regression Analysis)

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.779 ^a	.606	.597	2.43287

a. Predictors: (Constant), Labour_Market_Consideration, Perception_of_Tax_Compliance_and_Regulations, Perception_of_a_Career_in_Taxation_Across_Ethnicity, Perception_of_a_Career_in_Taxation, Social_Motivation



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Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients Beta	t	Sig.
		B	Std. Error			
1	(Constant)	-.043	1.322		-.033	.974
	Perception_of_a_Career_in_Taxation	.228	.065	.201	3.526	.001
	Perception_of_Tax_Compliance_and_Regulations	-.074	.070	-.048	-1.048	.296
	Perception_of_a_Career_in_Taxation_Across_Ethnicity	.121	.083	.071	1.455	.147
	Social_Motivation	.304	.067	.284	4.538	.000
	Labour_Market_Consideration	.440	.068	.397	6.467	.000

a. Dependent Variable: Interest_of_Tax_Career