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Free Tax Consultant Certification Exam (USKP) Fees on Tax Knowledge and Taxation Career Choice: Supporting SDG 4

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ABSTRACT

Objective: *The effect of tax knowledge on students' interest in pursuing taxation careers and to analyze the moderating role of Free Tax Consultant Certification Exam (USKP) fees in the relationship between tax knowledge and taxation career choice. This study contributes to Sustainable Development Goal 4 (SDG 4: Quality Education) by emphasizing the importance of competency-based taxation education and professional development in higher education.* ***Method:*** *A quantitative research approach involving 105 accounting and taxation students from various universities in Indonesia. Data were collected through questionnaires and analyzed using simple regression analysis and Moderated Regression Analysis (MRA) with SPSS to examine the direct effect of tax knowledge and the moderating effect of USKP fees.* ***Results:*** *The results indicate that tax knowledge has a positive and significant effect on students' interest in taxation careers. Furthermore, USKP fees significantly moderate the relationship between tax knowledge and taxation career choice, suggesting that certification accessibility influences students' motivation to develop careers in taxation.* ***Novelty:*** *To provide new insights by incorporating USKP certification fees as a moderating factor in taxation career decision-making. The findings highlight the importance of strengthening taxation education and improving access to professional certification as part of achieving SDG 4 through quality learning outcomes and professional competency development.*

INTRODUCTION

In the era of globalization, Indonesia requires competent professionals in taxation to ensure that tax administration and operations can be managed effectively. However, careers in taxation remain relatively less attractive among university students, particularly accounting students. One of the factors contributing to this condition is the limited understanding and knowledge of students regarding taxation careers. According to the Directorate General of Taxes (DJP) (2023), Indonesia's net tax revenue in fiscal year 2022 reached IDR 1,716.76 trillion, representing 115.61% of the state budget target of IDR 1,484.96 trillion. This achievement reflected a 34.26% increase compared with tax revenue realization in 2021. The continuous growth of tax revenue indicates the increasing demand for qualified human resources in taxation. However, the availability of taxation professionals remains insufficient. The number of tax officers in 2022 was 44,787 employees compared with 70,291,585 registered taxpayers, resulting in a ratio of approximately 1:1,569 (DJP, 2023). Similarly, the number of tax consultants remained limited, with only 6,175 registered consultants serving millions of taxpayers, resulting in a ratio of approximately 1:11,383 (IKPI, 2022). Therefore, the current availability of taxation professionals is still disproportionate to the increasing complexity and demands of taxation services.

This phenomenon indicates that Indonesia continues to face a shortage of taxation professionals, despite the growing need for experts in taxation-related fields. The importance of taxation professionals is also associated with the increasing complexity of taxpayer compliance issues, including tax avoidance practices that may create risks when implemented incorrectly (Wardani & Susilowati, 2020; Wardani & Putriane, 2020). Many students perceive that careers in taxation are only suitable for accounting graduates, although the requirements for participating in the Tax Consultant Certification Examination (USKP) are not limited to accounting graduates. Therefore, expanding interest in taxation careers among students from various educational backgrounds is essential. Students are expected to prepare themselves for future professional opportunities by improving their taxation knowledge through formal education and practical experiences in taxation-related activities (Vajarini, 2021). Accounting students have greater opportunities to develop careers in taxation because accounting education provides fundamental competencies related to financial reporting, taxation systems, and business processes. In addition to working in corporations and public accounting firms, accounting graduates can pursue careers as corporate tax consultants, tax specialists, and professionals within the Directorate General of Taxes (Hantono & Sianturi, 2022).

Students' career decisions require careful consideration because career selection influences their future professional development. However, the interest of accounting students in pursuing taxation careers remains relatively low. Previous studies indicate that accounting students tend to select careers as auditors, government accountants, entrepreneurs, financial officers, or banking employees rather than taxation professionals. Only a small proportion of accounting graduates show interest in becoming tax consultants. This condition is partly influenced by the perception that entering the taxation profession requires passing the USKP, which is considered difficult and financially burdensome (Pahala et al., 2023; Jovanka & Djashan, 2023; Muhamad et al., 2020; Suri et al., 2020; Srirejeki et al., 2019). Consequently, students' career choices in taxation may be influenced by various internal and external factors, including knowledge, motivation, professional perception, and accessibility to professional certification.

One important factor influencing students' interest in taxation careers is taxation knowledge. Tax knowledge refers to the process of improving individuals' understanding, attitudes, and behaviors regarding taxation through educational efforts (Wardani & Wati, 2018). Adequate taxation knowledge enables students to understand taxation concepts, evaluate career alternatives, and make informed decisions regarding their professional pathways. Increasing students' taxation knowledge is expected to strengthen their confidence and awareness regarding career opportunities in taxation. Conversely, insufficient taxation knowledge may limit students' understanding of taxation professions and reduce their willingness to pursue careers in this field (Zyahwa et al., 2023). Several studies have demonstrated that taxation knowledge positively influences students' interest in taxation careers (Naradiasari & Wahyudi, 2022; Masri et al., 2024; Prastyatini et al., 2024). However, other studies have reported different findings, indicating that taxation knowledge has either a negative influence or no significant influence on taxation career interest (Safitri et al., 2023; Ibrahim & Dahlan, 2019; Anjani et al., 2023; Novianingdyah, 2022; Zega & Tipa, 2024; Irawan et al., 2023). These inconsistencies indicate that additional variables may influence the relationship between taxation knowledge and career interest in taxation.

The cost of professional certification is considered one of the external factors that may influence students' decisions to pursue careers in taxation. Certification programs generally require financial investment, which can become a barrier for students who intend to develop professional competencies. Mongilala (2021) and Candra Maharani and Astika (2023) found that the relatively high cost of professional certification, including Chartered Accountant (CA) and taxation-related certifications, may reduce students' willingness to participate in professional qualification programs. However, other findings suggest that certification costs do not always become a determining factor because students may consider professional certification as an essential investment for future career development (Candra Maharani & Astika, 2023). Therefore, the role of certification costs in influencing career decisions remains an important issue to be further investigated.

In 2024, the Tax Consultant Certification Examination Organizing Committee (KP3SKP) implemented a policy that provided free USKP Level A examination fees. This policy created a new research context regarding whether reducing financial barriers could strengthen students' intention to pursue taxation careers. The elimination of certification fees provides an opportunity to examine whether students with sufficient taxation knowledge become more interested in pursuing professional certification and taxation careers. Previous research by Silaen et al. (2024) indicates that education costs influence students' career choices in taxation. However, the impact of free USKP fees as a moderating factor in the relationship between taxation knowledge and taxation career interest has not been widely explored.

A major gap in previous literature is that most studies have focused on the direct relationship between taxation knowledge and career interest or the influence of education costs on professional career selection. Previous studies have examined factors affecting taxation career interest, such as taxation knowledge, career motivation, tax brevet training, and perceptions of career opportunities (Sulistiyanti et al., 2022; Amin et al., 2022; Alimbudiono & Wardhani, 2022; Sastradipraja & Binekas, 2023; Graschitz et al., 2023). However, limited studies have investigated the moderating role of USKP examination fees in strengthening or weakening the relationship between taxation knowledge and students' interest in taxation careers. Therefore, this study addresses this research gap by examining whether the implementation of free USKP fees can strengthen the influence of taxation knowledge on students' career interest in taxation.

This research becomes increasingly relevant because the free USKP policy introduced a new condition in professional taxation certification. During the two free tax consultant certification examination periods, only 10 out of 1,304 participants (0.7%) successfully passed the certification examination (KP3SKP, 2024). Meanwhile, before the implementation of the free examination policy, 38 out of 725 participants (5.24%) passed the tax consultant certification examination (KP3SKP, 2023). The decline in the passing rate raises questions regarding whether the free certification policy has increased students' interest in taxation careers or merely encouraged participation without sufficient taxation competence. Therefore, analyzing the relationship between taxation knowledge and certification accessibility becomes essential to understand students' professional development in taxation.

This study aims to determine whether taxation knowledge positively influences students' interest in taxation careers and whether USKP fees moderate the relationship between taxation knowledge and career interest in taxation. The novelty of this study lies in incorporating the free USKP examination fee policy as a moderating variable. This approach provides new insights because previous studies have not examined the influence of free professional certification access on the relationship between taxation knowledge and career interest. The findings are expected to contribute to taxation education development by providing information for universities and professional institutions regarding factors influencing students' decisions to pursue taxation careers.

This study involved 105 students from various universities in Indonesia. Data were analyzed using Moderated Regression Analysis (MRA). The results provide several contributions. First, this study contributes to the literature on taxation career development by explaining how taxation knowledge influences students' career interest with USKP fees as a moderating factor. Second, the findings provide practical implications for the Directorate General of Taxes and higher education institutions in developing strategies to improve taxation education and encourage the creation of competent taxation professionals. Strengthening taxation education aligns with Sustainable Development Goal 4 (Quality Education), particularly through improving competency-based learning and preparing students with relevant professional skills.

The structure of this paper is organized as follows. Section 2 discusses the theoretical framework and literature review. Section 3 explains the research methodology and data analysis techniques. Section 4 presents the research findings and discussion. Finally, Section 5 provides conclusions, implications, limitations, and recommendations for future research.

Expectancy theory

Expectancy theory was introduced by Vroom (1964) as a motivation theory explaining that individuals' motivation to perform an action depends on the relationship between effort, performance, and expected outcomes. The theory proposes three main components: expectancy, instrumentality, and valence. Expectancy refers to an individual's belief that effort will lead to improved performance; instrumentality reflects the belief that improved performance will generate certain outcomes; and valence represents the value individuals assign to those outcomes (Vroom, 1964). This theory emphasizes that individuals are motivated when they believe their efforts will produce valuable results.

In the context of taxation career selection, expectancy theory explains how students evaluate the relationship between learning efforts, taxation competencies, and professional outcomes. Students who believe that improving taxation knowledge will increase their ability to succeed in taxation-related professions are more likely to develop interest in taxation careers. Furthermore, professional certification, such as USKP, can be perceived as a valuable outcome because it provides professional recognition and increases career opportunities. Therefore, students' perceptions regarding taxation knowledge and certification accessibility may influence their motivation to pursue taxation careers.

The effect of taxation knowledge on interest in a career in taxation

Taxation knowledge represents an individual's understanding of taxation concepts, regulations, and practices that support the fulfillment of tax obligations. Wardani and Wati (2018) define taxation knowledge as a process of improving individuals' understanding and behavior regarding taxation through educational activities. From the perspective of expectancy theory, students' efforts to improve taxation knowledge represent expectancy because they believe that learning activities will enhance their competence. Furthermore, taxation knowledge provides instrumentality because students perceive that professional competence can increase career opportunities, professional recognition, and future income potential.

Taxation knowledge includes not only understanding tax regulations but also practical skills and professional attitudes required to calculate, pay, and report taxation obligations (Adams & Zanzi, 2004; Bhalla et al., 2023). Students with stronger taxation knowledge are more capable of understanding taxation work environments and evaluating taxation careers as realistic professional choices. However, insufficient alignment between accounting education and professional requirements may create competency gaps among graduates (Madsen, 2015; Freudenberg & Mortimore, 2020; Klibi & Oussii, 2013).

Students with adequate taxation knowledge are also expected to have higher confidence in facing professional challenges, including taxation certification requirements. Tax certification represents important professional capital because taxation professionals must understand complex and frequently changing tax regulations. Previous studies have confirmed that taxation knowledge positively influences students' interest in taxation careers (Naradiasari & Wahyudi, 2022; Zyahwa et al., 2023; Sulistiyanti et al., 2022; Amin et al., 2022; Alimbudiono & Wardhani, 2022). Based on these arguments, the first hypothesis is formulated as follows:

H1: Tax knowledge has a positive effect on career interest in taxation.

The effect of tax consultant certification exam fees moderating taxation knowledge on interest in a career in taxation

Professional certification is an important mechanism for validating individual competencies and improving professional credibility in the labor market. However, participation in certification programs often requires considerable financial resources, which may influence students' decisions to pursue professional qualifications. Education costs refer to all financial expenditures required by students throughout the learning process, including tuition fees, training costs, examination fees, and other supporting expenses (Kesumawati & Widanaputra, 2023). In accounting and taxation fields, professional certification is considered an essential component because it provides evidence of competency and enhances graduates' competitiveness in professional environments.

The cost of professional certification examinations can become a factor influencing students' career decisions. Several studies have found that financial considerations affect students' willingness to participate in professional certification programs. Sulistiyanti et al. (2022) explain that factors such as certification costs, career prospects, and professional perceptions influence accounting students' interest in taxation careers. Similarly, Candra Maharani and Astika (2023) found that examination costs influence students' motivation to obtain professional accounting certification. Other studies also indicate that certification expenses influence students' decisions to pursue professional qualifications because students evaluate the benefits obtained compared with the costs incurred (Wulansari & Hariyanto, 2023; Chandrika et al., 2022; Fajarsari, 2019).

When USKP examination fees are perceived as expensive, students with high taxation knowledge may still hesitate to participate in certification programs due to financial constraints. Consequently, the positive relationship between taxation knowledge and taxation career interest may become weaker. Students may understand the importance of taxation competencies but decide not to pursue taxation careers because certification requirements are considered financially burdensome. Conversely, when USKP examination fees are provided free of charge, students with adequate taxation knowledge may have greater opportunities to participate in certification programs, increasing their confidence and motivation to pursue taxation careers.

This relationship can be explained through expectancy theory developed by Vroom (1964). Students' intention to participate in the USKP represents expectancy because students believe that their effort in obtaining certification will improve their professional performance. Instrumentality occurs when students believe that possessing tax consultant certification will provide better career opportunities, professional recognition, and credibility in taxation fields. Meanwhile, valence represents the value students place on obtaining certification as an important qualification for future employment. Therefore, reducing USKP costs may increase the attractiveness of certification and strengthen the relationship between taxation knowledge and taxation career interest.

Previous research has demonstrated that taxation knowledge, professional training, and certification opportunities influence students' career choices in taxation (Meilani, 2020; Koa & Mutia, 2021; Antas et al., 2022). Furthermore, Silaen et al. (2024) found that education costs influence students' career choices in taxation. However, previous studies have not specifically examined whether free USKP examination fees strengthen the effect of taxation knowledge on taxation career interest. Therefore, this study proposes that USKP fee accessibility acts as a moderating factor that strengthens the relationship between taxation knowledge and students' interest in taxation careers. Based on these arguments, the second hypothesis is formulated as follows:
H2: The fees of the USKP moderate the positive effect of tax knowledge on interest in a career in taxation.

RESEARCH METHOD

Research design and data collection

This study employed a quantitative research approach to examine the relationship between taxation knowledge, USKP fees, and students' interest in pursuing careers in taxation. The study used primary data collected directly from respondents through an online questionnaire distributed using Google Forms. The questionnaire items were measured using a five-point Likert scale ranging from 1 (strongly disagree) to 5 (strongly agree). The research data consisted of the total scores obtained from respondents' answers to the questionnaire items.

The population of this study consisted of university students in Indonesia. The sample was selected using a purposive sampling technique based on specific criteria, namely Diploma (D3) Accounting/Taxation students and undergraduate accounting students from universities in Indonesia. A purposive sampling method was applied because the study required respondents who had relevant educational backgrounds and sufficient exposure to taxation-related knowledge and career information.

Research variables and measurement

This study involved three main variables: one dependent variable, one independent variable, and one moderating variable. The dependent variable was interest in a career in taxation (Y), which refers to students' intention and willingness to pursue professional careers in taxation. The independent variable was taxation knowledge (X), which represents students' understanding of taxation concepts, regulations, and practices. The moderating variable was Tax Consultant Certification Examination (USKP) fees (Z), which represents the perceived accessibility of professional certification costs.

All variables were measured using a five-point Likert scale consisting of five response categories: Strongly Agree (SA), Agree (A), Neutral (N), Disagree (D), and Strongly Disagree (SD). Higher scores indicated stronger perceptions or agreement with the measurement indicators.

Data analysis technique

The collected data were analyzed using regression analysis with the assistance of statistical software. The first hypothesis (H1) was tested using simple linear regression analysis to examine the effect of taxation knowledge on students' interest in taxation careers. Meanwhile, the second hypothesis (H2) was tested using Moderated Regression

Analysis (MRA) to determine whether USKP fees moderate the relationship between taxation knowledge and career interest in taxation.
The regression models used in this study are presented as follows:

$$Y = \alpha + \beta1PP + e \quad (1)$$
$$Y = \alpha + \beta1PP + \beta2BUSKP + e \quad (2)$$
$$Y = \alpha + \beta1PP + \beta2BUSKP + \beta3(PP*BUSKP) + e \quad (3)$$

Description:

Y	= Interest in a career in taxation
α	= Constant
β1,2,3	= Regression coefficients
PP	= Tax knowledge
BUSKP	= USKP Fee
e	= Error

RESULTS AND DISCUSSION

Results

The sample was taken as many as 105 student respondents throughout Indonesia consisting of several provinces including Yogyakarta, Central Java, East Java, West Java, East Nusa Tenggara, West Nusa Tenggara, Lampung, Jambi, and North Sumatra. In addition, samples were taken from various majors, such as accounting, accounting education, economics, economic education, Islamic economics, taxation, law, management, industrial engineering, agriculture, tourism, business administration, state administration, digital business, agricultural product technology, Indonesian language and literature education, Arabic language education, science education, social studies, informatics, and nursing.

Table 1. Respondent table

Characteristics	n	%
Gender		
Male	19	18.1
Female	86	81.9
Age		
11-20 years old	41	39.0
21-30 years old	64	61.0
Last education		
High school	77	73.3
Diploma	2	1.9
S1	26	24.8
Study program		
Accounting	61	58.1
Taxation	2	1.9
Others	42	40.0
Province		
Yogyakarta	73	69.5
Central Java	21	20.0
East Java	3	2.9
West Java	1	0.9
Others	7	6.7
Occupation		

Characteristics	n	%
Student	105	100.0
Not a student		0.0

Before analyzing data using Moderated Regression Analysis (MRA), researchers conducted a classic assumption test. The results of the classical assumption test show that the data is normally distributed, homogeneous, and there is no multicollinearity.

Simple regression test. After several tests of classical assumptions, the data passed the test. In this manner, the analyst at that point conducts a relapse test to decide whether the free variable influences the subordinate variable or the tax collection information variable influences the intrigued in a career in tax collection. Table 2 appears that in relapse condition (1), the relapse coefficient of PP variable is 0,944, the importance esteem of PP variable is 0,000, and the noteworthiness esteem is littler than 0,05. This shows that taxation knowledge (PP) has a positive effect on career interest in taxation (MBBP).

Furthermore, researchers conducted the Moderated Regression Analysis (MRA) test, this test was conducted to test the hypothesis using moderation variables, whether the cost of the USKP (as a moderating variable) could strengthen interest in a career in taxation. The results of this test can be seen in Table 3, it can be seen that in the regression equation (2) the BUSKP variable regression coefficient is 0,680 with a BUSKP variable significance value of 0,023 where the significance value is less than 0,05. Then in regression equation (3), the regression of the interaction variable is 0,008 with a significance value of the interaction variable of 0,749 where the significance value is more than 0,05. Therefore, the variable cost of the USKP is a pure moderating variable between taxation knowledge and career interest in taxation.

Table 2. Sample regression and MRA test result

Model	*Prediction Sign*	*Unstandardized Coefficient*		*Std. Coeff.*	*Sig.*	R^2	*Adjusted* R^2	*F*
		β	*Std. Erorr*	*Beta*				
Regression 1								
(Constant)		4.671	2.795		0.098			
PP	(+)	0.944	0.079	0.761	0.000***)	0.579	0.575	141.617
Regression 2								
(Constant)		3.032	2.828		0.286			
PP	(+)	0.766	0.109	0.617	0.000***)			
BUSKP	(+)	0.680	0.294	0.204	0.023**)	0.600	0.592	76.477
Regression 3								
(Constant)		5.818	9.138		0.526			
PP	(+)	0.681	0.285	0.549	0.019**)			
BUSKP	(+)	0.409	0.896	0.123	0.649			
Interaction PP*BUSKP	(+)	0.008	0.025	0.140	0.749	0.600	0.588	50.571

Note: *) significant correlation at 0,1**) significant correlation at 0,05 ***) significant correlation at 0,01

Pure moderation testing is done by regressing the interaction but the moderating variable does not function as an independent variable, with the regression equation:

$Y = \alpha + \beta 1PP + \beta 2(PP*BUSKP) + e$

Discussion

The effect of taxation knowledge on interest in a career in taxation

The statistical analysis results demonstrate that taxation knowledge has a positive influence on students' interest in pursuing careers in taxation. These findings indicate that students with higher levels of taxation knowledge tend to have stronger interest in developing professional careers in taxation. This result is consistent with previous studies conducted by Ibrahim and Dahlan (2019), Masri et al. (2024), and Prastyatini et al. (2024), which found that taxation knowledge positively affects students' interest in taxation careers.

The positive relationship between taxation knowledge and career interest indicates that students' understanding of taxation concepts, regulations, and professional practices plays an important role in shaping their career decisions. Students who possess adequate taxation knowledge are more capable of understanding the responsibilities, challenges, and opportunities associated with taxation professions. Conversely, limited taxation knowledge may reduce students' confidence and awareness regarding career opportunities in taxation. Meilani (2020) explains that taxation knowledge provides students with a better understanding of taxation professions, including professional requirements, ethical responsibilities, and career development opportunities.

Taxation knowledge represents an important source of information that enables individuals to understand various aspects of taxation, including tax regulations, calculation procedures, payment mechanisms, and reporting systems. Adequate taxation knowledge allows students to evaluate taxation careers based on realistic professional expectations. According to Erawati and Parera (2017), taxation knowledge influences individuals' understanding of taxation systems and their attitudes toward taxation-related activities. Therefore, taxation education plays an important role in improving students' awareness and readiness to pursue taxation careers.

The findings of this study can also be explained through Expectancy Theory developed by Vroom (1964). The theory suggests that individuals are motivated when they believe that their efforts will lead to improved performance and valuable outcomes. In the context of taxation careers, students who actively improve their taxation knowledge believe that their learning efforts will increase their competence and professional readiness. Furthermore, strong taxation knowledge may increase students' perceptions that taxation careers provide valuable outcomes, such as better career opportunities, professional recognition, and financial benefits. Therefore, higher taxation knowledge strengthens students' motivation to select taxation as a career pathway.

Students with higher taxation knowledge have greater opportunities to understand the requirements and prospects of taxation professions. The willingness to learn and understand taxation concepts contributes to the development of professional confidence and career motivation. Naradiasari and Wahyudi (2022) found that taxation knowledge significantly influences students' decisions to pursue careers in taxation. Similarly, Koa and Mutia (2021) stated that students with better taxation knowledge tend to have stronger interest in taxation careers because they possess greater awareness regarding professional opportunities in the taxation field.

The moderating role of tax consultant certification examination fees on the relationship between taxation knowledge and interest in a career in taxation

The results of the Moderated Regression Analysis (MRA) indicate that USKP fees act as a pure moderator in the relationship between taxation knowledge and students' interest in taxation careers. This finding demonstrates that the accessibility of professional certification costs strengthens the positive influence of taxation knowledge on career interest. When USKP fees are reduced or provided free of charge, students with adequate taxation knowledge have greater opportunities and motivation to participate in certification programs, which subsequently increases their interest in pursuing taxation careers.

This finding supports Silaen et al. (2024), who found that education costs influence students' career choices in taxation. Professional certification is an important requirement for developing credibility and competence in taxation professions; however, financial barriers may discourage students from pursuing certification. Therefore, reducing certification costs can become an important strategy to encourage students who already possess taxation knowledge to continue developing their professional careers.

The cost associated with professional certification represents an important consideration in students' career decisions. Certification requires financial investment, and students evaluate whether the benefits obtained from certification are proportional to the costs incurred. When certification costs are considered too high, students may hesitate to participate even though they possess sufficient taxation knowledge. Conversely, lower certification costs increase accessibility and reduce financial barriers, allowing more students to pursue professional qualifications. According to Antas et al. (2022), financial considerations and career motivation influence students' decisions to participate in taxation-related professional development programs.

The availability of free USKP examination fees provides greater opportunities for students, particularly those who have not yet entered the workforce and have limited financial resources. Previously, high certification costs could become a barrier that prevented students from obtaining professional qualifications. However, the implementation of free USKP fees reduces this limitation and encourages students with strong taxation knowledge to pursue taxation careers. This condition suggests that professional certification accessibility is an important factor in transforming academic knowledge into professional competence.

The moderating effect of USKP fees can also be explained through Expectancy Theory (Vroom, 1964). Students develop expectations that their efforts to obtain USKP certification will improve their professional competence and career prospects. Instrumentality occurs when students believe that possessing tax consultant certification will provide professional recognition and better employment opportunities. Meanwhile, valence reflects the value students attach to certification as an important qualification for taxation careers. When USKP fees are eliminated, the perceived value of certification increases because students can obtain professional recognition without facing significant financial barriers.

Previous studies have demonstrated that professional certification costs influence students' decisions regarding professional career development. Sulistiyanti et al. (2022), Wulansari and Hariyanto (2023), Chandrika et al. (2022), and Fajarsari (2019) found that financial considerations affect students' willingness to participate in professional certification programs. Therefore, providing free USKP fees can strengthen the relationship between taxation knowledge and taxation career interest because students who already possess taxation competencies have greater access to professional certification pathways.

Overall, this study confirms that free USKP fees encourage students with high taxation knowledge to pursue careers in taxation. The findings demonstrate that USKP fees strengthen the relationship between taxation knowledge and career interest in taxation. This implies that improving access to professional certification programs can support the development of qualified taxation professionals and contribute to strengthening competency-based education aligned with SDG 4 (Quality Education).

CONCLUSION

Fundamental Finding: To confirm that tax knowledge positively influences students' interest in taxation careers, while USKP fees strengthen the relationship between tax knowledge and taxation career choice. The findings emphasize that quality taxation education and accessible professional certification are important components in developing competent future tax professionals. **Implication:** The findings imply that universities should continuously improve taxation learning quality through relevant curricula, practical learning activities, and certification preparation programs. In addition, professional certification institutions need to consider accessibility factors, including examination costs, to support students in developing professional competencies. **Limitation:** The study is limited by the number of respondents and the focus on accounting and taxation students from selected universities. Therefore, the findings may not fully represent the perspectives of students from other educational backgrounds or professional tax practitioners. **Future Research:** To expand the research scope by involving larger populations, different educational backgrounds, and additional factors such as learning motivation, professional identity, tax ethics, and institutional support to provide deeper understanding regarding taxation career development.

AUTHOR CONTRIBUTIONS

Dewi Kusuma Wardani contributed to the conceptualization, research design, methodology development, data collection, data analysis, interpretation of results, and manuscript preparation. **Suyanto** contributed to the validation process, supervision, theoretical framework development, and critical revision of the manuscript. **Maristha Milesa Miftakhuljannah** contributed to data collection, literature review, data organization, and manuscript drafting. **Tyas Nur Pramesti** contributed to reference management, data analysis support, visualization of research findings, and manuscript refinement. **Sivantri Ladoe** contributed to research administration, data management, proofreading, and manuscript editing. All authors have reviewed and approved the final version of this submission.

CONFLICT OF INTEREST STATEMENT

The authors confirm that there are no conflicts of interest, either financial or personal, that may have influenced the content or outcome of this study.

ETHICAL COMPLIANCE STATEMENT

This manuscript complies with research and publication ethics. The authors affirm that the work is original, conducted with academic integrity, and free from any unethical practices, including plagiarism.

STATEMENT ON THE USE OF AI OR DIGITAL TOOLS IN WRITING

The authors declare that artificial intelligence (AI)-based tools were used only to support language refinement, proofreading, and manuscript organization. The research framework, data collection, analysis, interpretation, and conclusions were developed by the authors. The authors remain fully responsible for the originality, accuracy, and integrity of the manuscript.

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