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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