Understanding Students in the Selection of Taxation Concentration Department: Quality Lecturers, Understanding Accounting, Understanding Taxation, and Student Interest

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Abstract Professionals in the field of taxation have an important contribution to manage tax in a country. A country's biggest income comes from taxes. Indonesia is one of the countries with the largest economic growth in the world. Therefore, the potential for taxes received will certainly be large. For the amount of taxes received to be managed well, it requires many experts in the field of taxation. To meet the number of experts in the field of taxation, of course it can be obtained from universities that have accounting courses in the concentration of taxation. Higher education institutions in Indonesia annually graduate as many as 35,000 undergraduate accounting students. But not all students choose the field. Model test and MRA test for the variable Quality lecturers, Understanding accounting, Understanding taxation and student interest in taking accounting study programs, concentration in the field of taxation are the goals to be achieved. In this study also wanted to find out the magnitude of the effect on the variable relationship of Quality lecturers, accounting understanding, Understanding taxation and student interest in taking accounting study programs in the field of taxation concentration. This research was conducted with a simple

random sampling probability sampling method with a sample of 100 respondents from accounting students with taxation concentration. The data used are primary data through questionnaires. In this study, the model test and MRA test are used. The results of data analysis using model test and mra test show that the Quality lecturers have an effect on accounting understanding and Understanding taxation. The Quality lecturers, accounting understanding and Understanding taxation have a significant effect on the interest in choosing majors. Variable Understanding accounting and Understanding taxation as variables can strengthen the influence of Quality lecturers on the interests of majors selection.

Keywords Quality Lecturer, Understanding Accounting, Understanding Taxation, Student Interest

1. Introduction

Finance Minister of the Republic of Indonesia Sri Mulyani Indrawati quoted from DDTC News mentions that

"a country incorporated in ASEAN is one of the world's markets that has a growing economy rapidly. In 2030, ASEAN was expected to become a group of countries with the fourth-largest economy in the world. Therefore, the accounting profession is required to have the same standard in controlling the economic area"[1]. With the application of the same standard of manpower qualifications in the field of accounting, the professional opportunity of accountants will be wider. This means that if the qualification standard is applied then an accountant can practice in 10 ASEAN countries.

Rector of UMY Gunawan Budiyanto based on his statement quoted from DDTTC News mentions "graduate S1 accounting from college in Indonesia about 35 thousand per year, but the accountant already has a CPA certificate from IAPI until now new 2,064 people. For CPA accountants can already work in ASEAN countries because the international standards we have adopted"[2]. S1 is an undergraduate level of education known in Indonesia or known as Starta 1. based on the source above, the comparison of S1 accounting graduates with certified accountants is not comparable.

The large number of uncertified accounting graduates, of course, has an impact on accounting graduates to become accountants. With the cooperation between 10 ASEAN countries, it is hoped that certified accounting graduates in Indonesia can compete with other countries. With this information, of course, it can drive the increase in the number of certified accountants. This figure shows that Indonesia has the potential to become the country with the strongest accounting profession in the region..

Accounting presents information on circumstances that occur during certain periods of management or other interested parties to assess the performance conditions of the company[3], [4]. While in taxation use the term bookkeeping or recording, instead of using the term accounting. accounting science in the field of taxation is a part of accounting that arises from an element of specialization that demands expertise in a particular field. Accounting in the field of taxation is created because of a basic principle that is regulated in the taxation LAW and its formation is affected by the taxation function in implementing it as a government policy. The purpose of accounting in the field of taxation is to establish a substantial tax owed based on the financial statements compiled by the company.

Selection of future job careers based on considerations of work eligibility to be obtained in the future[5]. With the increasing number of accountant graduates, each individual must have good quality in order to be able to compete in the world of work[6]. Especially with the current MEA, the wider competition faced because it not only competes with Indonesian people but with other countries as well. Therefore, every individual needs to prepare himself to have a good advantage or quality to be ready to compete in the workforce. It is not only must-have

knowledge, but interpersonal skills are of paramount importance to make the individual succeed in achieving the desired career[7], [8].

In understanding a certain subject of learning interests is important as well to consider. A student who has a great interest in certain courses will focus more on more than other students. Then, because of the intensive concentration of the material that allows the student to learn more enterprising and finally achieve the desired achievement.

Great learning interests tend to support the success of learning that results in achievement[9], [10]. The learning interest of students closely related to the use of good time to learn accompanied by satisfaction of the lecturer can improve the achievement[11], [12]. High Learning interests will be realized when students are aware of their responsibilities as students, to increase motivation and self-discipline to reach the desired target in understanding material. This learning interest was based on the interest to choose a career[12].

The study interest election relates to a career that you would like to achieve at the time of entering the workforce[13]. The level of student understanding of the material is expressed by how well a student has learned about what has been learned in this context. The mark of a student understands the material is not only demonstrated by the values in each subject but also if the student understands and can master the concepts associated with it. Quality of understanding has contributed to the selection of interest specification[14].

Interest is a tendency that causes one to strive to seek or attempt activities in a particular field. With interest, one will try to work in the field according to the majors or interests that he has chosen[15], [16]. Thus, students who have the interest to take the economics of accounting in the concentration of taxation certainly understand the taxation so that the graduates will be in the field of taxation such as employees of the Directorate General of Taxes, tax consultants, and the tax *specialists* in the company. The profession in the taxation field is needed so that the taxation mechanism in Indonesia can run well.

Based on the description above, this researcher wants to understand why students choose accounting majors that have a concentration in the field of taxation. In this case, what will be used as a measure to understand the desires of students in choosing accounting majors with a concentration in taxation are as follows:

1. to examine the effect of lecturer quality on accounting understanding.
2. to examine the effect of lecturer quality on tax understanding.
3. to examine the effect of lecturer quality on student interest in selecting majors.
4. to examine the effect of accounting understanding on student interest in selecting majors.
5. to examine the effect of understanding taxation on student interest in selecting majors

6. to test the effect of understanding accounting as a moderating variable between the quality variables of lecturers and student interest in selecting majors
7. to examine the effect of understanding taxation as a moderating variable between the quality variables of lecturers and student interest in selecting majors

obligations. The obligation of a lecturer is at Tri Darma College which is contained in law No 12 the year 2012 about the college that content is, education, research, devotion[22]. The obligation of course must be balanced with technological advances. If a lecturer can improve the quality of obligations listed in Tri Darma College, it can describe the quality of a lecturer.

2. Foundation Theory

The main related theory that explains the attachment of each variable will be the subject of discussion. Some of the underlying theories used will be described as follows.

2.1. Theory of Planned Behaviour

The theory of planned behavior is a model of attitude used to predict a person's intent or interest to conduct a behavior[16]. When the decision is driven by an evaluation of the rationally and the consequences of behavior, both positive and negative consequences can affect a person's behavior. Theory Planned Behaviour explaining that one's intent or interest in committing a behavior or action becomes a key factor affecting a person's behavior[17].

Theory of Planned Behaviour to determine which factors affect students' interest, helping how we can change and forecast one's behavior. [18]. This theory is a major factor in determining individual interest, in conducting a specific behavior[19]. Interest is determined by 3 factors: the level in which an individual feels good or less (attitudes), a social influence affecting the individual to perform or not conduct behavior (subjective norms), and an easy or difficult person in conducting a behavior (perceived behavior control)[20].

2.2. Student Interest Selection of Majors

Interest is the urge of a desire that arises within a person after the occurrence of viewing, observing, or comparing that brings up a certain choice. These interests are from the external and internal thrust that reinforces each other[21]. Interest is important in knowing a person's talents. The study election interest can provide an overview of the basic capabilities that students already have in the determination of the interest.

2.3. Quality Lecturers

Qualified lecturers will be able to carry out their

2.4. Understanding Accounting

The definition of accounting is a person's ability to know and understand about accounting. Understanding is not just knowing, but also demands that the subject of learning is able to make use of the material that has been understood. Accounting is a broad and complex set of knowledge, and the science of accounting can be seen from two sides of meaning, namely as a professional science (expertise) that is practiced in the real world as well as as one of the disciplines taught in universities. Understanding of accounting is also able to improve audit quality, taxation, and financial management capabilities[23]. Employers expect accounting graduates to have basic understanding, strong analytical skills in the business field[24]. In Understanding Accounting, interest in learning is also important to note. A student who has a great interest in accounting subjects will focus his attention more than other students [25].

2.5. Understanding Taxation

Knowledge and understanding of tax regulations is the process by which taxpayers know about taxation and apply that knowledge to pay taxes[26]. The level of understanding of taxation is important in determining tax attitudes and behavior of taxpayers in carrying out their obligations. Fulfillment of tax obligations will be carried out well if it is supported by a good understanding of taxpayers regarding tax regulations. This understanding makes it easier for taxpayers to carry out tax obligations.

2.6. Conceptual Framework

In this model of research will illustrate the relationship between Quality lecturers, understanding, and students' interest in determining the selection of majors. These variables will of course relate to each other. The three variables will be described in the following conceptual framework:

Figure 1. Conceptual Framework

2.7. Hypothesis

Based on the conceptual framework described above, the hypothesis is obtained as follows:

- 1) The quality of lecturers has an effect on accounting understanding.
- 2) The quality of lecturers has an effect on understanding taxation.
- 3) The quality of lecturers has an effect on students' interest in choosing majors.
- 4) Accounting understanding has an effect on student interest in choosing a major.
- 5) Tax understanding affects students' interest in choosing majors
- 6) Accounting understanding strengthens the effect of lecturer quality on students' interest in choosing majors.
- 7) Understanding of taxation strengthens the influence of lecturer quality on student interest in choosing majors.

3. Research Methods

The approach in this research is a quantitative approach or it can be defined as an investigation or investigation that is managed, systematic, data-based, critical, objective, and scientific of a particular problem, which is carried out with the aim of finding related answers or solutions. This research is a type of quantitative research with a survey research form. Quantitative research aims to show the relationship between variables, and this study also uses moderating variables, which can strengthen or weaken the relationship between the dependent variable and the

independent variable.

3.1. Populasi

The population in this study were undergraduate accounting students who were registered as students in the 5th, 6th, 7th and 8th semesters of taxation concentration at Pamulang University with the total amount described in the table below.

Table 1. Research Population

Semester	Number of Students
V	794
VI	558
VII	245
VIII	755
Total	2352

Source: Office of the UNPAM Accounting Study Program

3.2. Sampel

The sample is a part of the population taken in a certain way which also has certain, clear, and complete characteristics which are considered to be representative of the population to be studied. Sampling using simple random sampling type Probability. The sample of this study were students of the undergraduate accounting department with a concentration in taxation at Pamulang University. The determination of the number of samples in this study is based on the Slovin formula.

The total population in this study amounted to 2532. After using the Slovin formula with an error margin of 10%,

the result is 95.9. Based on this figure, the number of samples in this study was rounded off to a total sample of 100 people.

3.3. Metode Analisis

Before we discuss the method of analysis in this study. The data were obtained using a questionnaire with a Likert scale measurement variable. To analyze the answers to the questionnaire from respondents given using the provisions of the Likert scale, namely weighted values: 5 (strongly agree), 4 (agree), 3 (doubtful), 2 (disagree), 1 (strongly agree), disagree). The research data collection uses a questionnaire based on the theories which can be seen in the table 2.

To determine the feasibility of a data, all data will go through several stages of testing before testing the hypothesis. The initial stage of the feasibility test of a data

using validity and reliability tests, if all data has passed the validity and reliability tests, it will be continued to the next testing phase. Furthermore, each variable will be retested with the classical assumption test in which there is a normality test, autocorrelation test, multicollinearity test, heteroscedasticity test. To determine whether there is an influence between the Quality lecturers, Understanding accounting, Understanding taxation and student interest in choosing a taxation concentration accounting study program. Statistical data will be analyzed linear regression. After the data passes a series of data feasibility tests, then a hypothesis test is carried out using the T test and the MRA test to find out what percentage of the effect of each variable is and whether the moderating variable is able to strengthen or weaken the influence of each of the tested variables.

Table 2. Research Indicators

Variables and Variable Sources	Indicator	Statement Item	Scale
Understanding accounting	1. Understanding accounting courses 2. Understanding accounting makes it easier to get a job 3. Interested because you want to get a job according to your educational background	1, 2, 3 4 5	Likert
Understanding taxation	1. Knowledge of general tax provisions and procedures 2. Knowledge of tax functions 3. Knowledge of the tax system	1, 2 3 4, 5	Likert
Student Interest Concentration of Taxation	1. Interested because it provides a lot of experience and knowledge about taxes 2. Will have a career in taxation after the completion of studies 3. To solve existing taxation problems	1, 2 3,4 5	Likert
Qualified Lecturer	1. Teaching & Academic Engineering 2. Personal 3. Lecturer social competence	1 2, 3, 4	Likert

Source: Data processed by researchers

4. Research Results

4.1. Respondents Overview

Table 3. Respondent Characteristics

Category	Information	Total	Percentage
Gender	Male	42	42%
	Women	58	58%
Total		100	100%
Semester	5	18	18%
	6	27	27%
	7	24	24%
	8	31	31%
Total		100	100%
Department/Concentration	Tax	100	100%
	Audit	0	0%
	Sharia	0	0%
Total		100	100%

Source: Data processed

The number of questionnaires distributed by the number

of students at Pamulang University is 100 respondents. Respondent characteristics are a description of the respondents studied. Respondent characteristics can be seen on the first sheet of the questionnaire in the respondent data section which includes gender, Regular, and Semester. Respondent data can be seen more clearly in the table 3.

4.2. Validity Test Results

Validity test to determine whether a questionnaire is valid or not. Below is the result of the validity test of each variable present in the study. The basis for decision making in the validity test is significant <5%, so the questionnaire item is declared valid. If the significant value > 5% value then the item is declared invalid or with a validity test decision if $r_{count} > r_{table}$ value at significant 5% then the questionnaire item is declared valid. If $r_{count} < r_{table}$ value, the item is declared invalid.

In this study, the validity test used a 99% belief rate whereby $DF = n-2$. The value N in this study was 22-2 so that the value of $df = 20$. Thus, obtaining the r-table value = 0.420, the second basis is said to be valid if the significance value is below 0.05. Based on the table 4, it can be declared valid because all the statement items contained in the variable have a calculated value greater than the r-table and also the significance value is below 0.05.

Table 4. Validity test Results

Variable	Statement item	R-Count	r table	Sig. (2-Tailed)	Description
Quality lecturers	KD1	0,815	0,420	.000	Valid
	KD2	0,762	0,420	.000	Valid
	KD3	0,729	0,420	.000	Valid
	KD4	0,699	0,420	.000	Valid
Understanding accounting	PA1	0,599	0,420	.000	Valid
	PA2	0,765	0,420	.000	Valid
	PA3	0,684	0,420	.000	Valid
	PA4	0,786	0,420	.000	Valid
	PA5	0,698	0,420	.000	Valid
Understanding taxation	PP1	0,731	0,420	.000	Valid
	PP2	0,663	0,420	.000	Valid
	PP3	0,779	0,420	.000	Valid
	PP4	0,836	0,420	.000	Valid
	PP5	0,794	0,420	.000	Valid
Interest selection of majors	MPP1	0,798	0,420	.000	Valid
	MPP2	0,724	0,420	.000	Valid
	MPP3	0,730	0,420	.000	Valid
	MPP4	0,678	0,420	.000	Valid
	MPP5	0,518	0,420	.000	Valid

Source: Data processed SPSS 22

4.3. Reliability Test

A reusability is a tool for measuring a questionnaire that is an indicator of a variable or a construct. A questionnaire is said to be reliable when one's answer to a statement is consistent over time. A construction or variable is said to be reliable if it gives the Cronbach Alpha value > 0.06 . The following results from the reliability test.

Table 5. Reusability Test Results

Variable	Cronbach's Alpha	Reliability standards	Description
Quality lecturers	0.742	0.6	Reliable
Understanding accounting	0.729	0.6	Reliable
Understanding taxation	0.812	0.6	Reliable
Interest selection of majors	0.729	0.6	Reliable

Source: Data processed SPSS 22

Based on the table above, the reliability test results obtained from the Cronbach's Alpha value show that the Understanding accounting variable value is 0.689, the Tax Comprehension value is 0.870, the Quality lecturers value is 0.718 and the student interest variable value in the selection of Taxation Concentration is 0.733. So it can be concluded that all the questionnaires in this study are reliable or consistent, and they can be used as a research instrument.

4.4. Classic Assumption Test Results

The classic assumption test aims to test the assumptions required in the linear regression test to meet the criteria. Whereas for the linear regression test, there are four classical assumptions that are often used, namely the normality test, multicollonary test, and heteroscedicity test.

4.4.1. Normality Test Results

The basis for making decisions in the normality test is if the value of Asymp.sig. > 0.05 , then the data is normally distributed, so the data is normally distributed. If the value of Asmp.sig < 0.05 , the data is not normally distributed. Following are the results of the normality test:

Table 6. Normality Test Using Kolmogorov-Smirnov (K-S)

		Unstandardized Residual
N		100
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	2.16484018
Most Extreme Differences	Absolute	.084
	Positive	.082
	Negative	-.084
Test Statistic		.084
Asymp. Sig. (2-tailed)		.081 ^c

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction

Based on table 6 it can be seen that the test results using the Kolmogrov-Smirnov non-parametric statistical test obtained the Asymp value. Sig. (2-tailed) 0.081 which is greater than 0.05. So it is stated that the research data carried out is normally distributed.

4.4.2. Multicoleniarity Test

The basis for the decision making of a regression model that is free from multicolonierity is that it has a VIF value of less than 10 and a tolerance value greater than 0.10. The multicollinearity test results can be seen in the table below:

Table 7. Multicollinearity Test Results

Model	Collinearity Statistics	
	Tolerance	VIF
(Constant)		
Understanding accounting	.816	1,226
Understanding taxation	.853	1,172
Quality Lecturer	.941	1,063

Source: Data Processed by SPSS 22

Based on table 4.7 above, it can be seen that the Tolerance value > 0.10 and the variance Inflation Factor (VIF) < 10 for all variables in this study. When translated, it can be seen that the accounting understanding variable obtained a Tolerance value of 0.816, of course this is greater than 0.10 and a VIF value of 1.226 where the value is still less than 10. For the Understanding taxation variables, the Tolerance value of 0.853 is certainly greater than 0.10. The VIF is 1.172 where the value is still less than 10. For the quality lecturer variable, the Tolerance value of 0.941 is certainly greater than 0.10 and the VIF value is 1.063 where the value is still less than 10. So it can be concluded that there is no multicolonierity problem, then this regression model is feasible to use.

4.4.3. Heteroscedasticity Test

The heteroscedasticity test aims to test whether in the regression model there is an inequality of variance from the residuals of one observation to another. A good regression model is seeing the presence or absence of certain patterns on the scatterplot chart.

Figure 2. Heteroscedasticity Test Result

Based on the picture above, it can be seen that the dots spread randomly, do not form a clear pattern and the dots spread above and below the 0 (zero) on the Y axis and there is no clear pattern in the distribution of the data. From the results presented in the image above, it can be concluded that heteroscedasticity does not occur.

4.5. Hypothesis Test and Discussion

In this study, using a three-time test model to determine the magnitude of the t test value and the sig level to measure whether there is an effect of each variable. The following is the test model that will be carried out in this study:

Table 8. Test Model 1

Model	Unstandardized Coefficients		Standardized Coefficients	t	It's getting you out of here
	B	Std. Error	Beta		
1 (Constant)	11,578	1,836		6,305	,000
Quality lecturers	,299	,122	,241	2,462	,016

a. Dependent variables: Understanding accounting

Based on data analysis, it can be compiled equation of the regression line as follows:

$$Y = 11,578 + 0.299X_1$$

The value of Kostanta 11.578 of the above regression equation can explain that if the value of the Quality

lecturers variable 0 then the value of Understanding accounting positive value is 11.578. The value explains that if there is no value change from the lecturer's quality variable the Understanding accounting variable value will still not be changed. However, if the value of the Quality lecturers variable increased by 1%, then the value of the Understanding taxation variable will increase as much as 0.299 adjusted to the change in the competency variable lecturer. The test model above also obtained a T result table of 2.462 with Sig. amounting to 0.016. By using the T distribution table value of 1.984 and a significant level of 0.05, the test result of model 1 explained that the lecturer's quality variable affects Understanding accounting variables. After the Model 1 test has been implemented then the next stage is Test Model 2 with the following results:

Table 9. Test Model 2

Model	Unstandardized Coefficients		Standardized Coefficients	t	It's getting you out of here
	B	Std. Error	Beta		
1 (Constant)	15,025	1,938		7,754	,000
Quality lecturers	,159	,128	,124	1,236	,219

a. Dependent variables: Taxation understanding

Based on data analysis, it can be compiled equation of the regression line as follows:

$$Y = 15,025 + 0.159X_1$$

The value of Kostanta 15.025 of the above regression equation can explain that if the value of the Quality lecturers variable 0 then the value of Understanding taxation positive value of 15.025. The value explains that if there is no change in the value of the lecturer, the value of the Pepajakan comprehension variable will remain unchanging. However, if the value of the Quality lecturers variable increased by 1% then the value of the Understanding taxation variable will increase as much as

0.159 adjusted to the change in the competency variable lecturer. From the test model above also obtained the result T table of 1.236 with Sig. by 0216. Using the T distribution table value of 1.984 and a significant level of 0.05, then the test result of Model 2 explained that the quality variables of lecturers do not affect the variables Understanding taxation. After test Model 2 has been implemented then the next stage is Test Model 3 with the following results:

Table 10. Test Model 3

Model		Unstandardized Coefficients		Standardized Coefficients	t	It's getting you out of here
		B	Std. Error	Beta		
1	(Constant)	6,914	1,827		3,784	,000
	Quality lecturers	,334	,094	,318	3,547	,001
	Understanding accounting	,184	,081	,217	2,258	,026
	Understanding taxation	,170	,077	,207	2,201	,030

A. Dependent variables: The interest in the selection of majors

Based on data analysis, it can be compiled equation of the regression line as follows:

$$Y = 6,914 + 0.334X_1 + 0.184X_2 + 0.170X_3$$

The value of Constanta 6.914 of the above regression equation can explain that if the value of a variable quality lecturer, accounting understanding, and taxation understanding 0 then the value of the study selection interest of the Department of the positive value of 6.914. The value explains that if there is no change in the value of the Quality lecturers variables, Understanding accounting, and taxation understanding, the value of the selection interest of the Parallelor field will remain unchanging. However, if the value of the Quality lecturers variable increases by 1%, then the value of the taxation election interest variable will increase as much as 0.334. When the value of the Understanding accounting variable increases by 1% The value of the taxation selection interest variable will increase by 0.184. If the value of the Pepajakan comprehension variable increases by 1%, the value of the taxation selection interest variable will increase by 0.170. From the test model above also obtained the Results of the table T variable quality lecturer 3.547 with sig. of 0.001, Understanding accounting Variable with the value of T table of 2.258 with SIG. 0.026, variable Understanding taxation t-value table of 2.201 with SIG. 0.030. Based on the results when testing using the value of distribution table T of 1.984 and a significant level of 0.05 then from the test results Model 3 explained that the quality variables of lecturers, accountability, and Understanding taxation understanding of the interest variables of the major's election. From the test results that have been done it can be described the results in the conceptual framework as follows:

Figure 3. Model Test Results

4.6. Test Moderated Regression Analysis (MRA)

The moderating variable is a variable that can strengthen or weaken another variable. To know the impact of the moderation variables it will be performed a Moderated Regression Analysis (MRA) test. In testing using Test MRA will be done twice the test because in this research two variables are moderating. Before conducting the MRA test it is necessary to know that the results of the R Square of the variable independent of the dependent variable. The variable of Lecturer Competence is the independent variable, while the Interest in Course Selection is the dependent variable. Below is a table of R Square test results from that variable which can be the basis in the determination of the moderation variables whether it will strengthen or weaken the faculty competency variable.

Table 11. R Square Test of Independent and Dependent Variables

Model Summary				
Model	R	R Square	Adjusted R Square	Std. The error of the Estimate
1	,396a	,157	,148	2,347

A. Predictors: (Constant), quality lecturer

From the table above, it is known that the value of R Square influence of competency variables lecturer on the interest of the major's election of 0.157. The value can be interpreted that the impact of the lecturer's competency variable in the study selection interest of the remaining 15.7% is affected by other variables outside the variable. The next stage uses the MRA test with the Understanding accounting variable as a moderating variable. Below is a table of test results MRA Model 1 as follows:

Table 12. Test MRA Model 1

Model Summary				
Model	R	R Square	Adjusted R Square	Std. The error of the Estimate
1	,491a	,241	,217	2,250

A. Predictors: (Constant), quality lecturer * Understanding accounting, Quality lecturers, Understanding accounting

From the table above, it is known that the value of R Square with the moderation Understanding accounting variable was obtained as a result of 0.241. This value can mean that the influence of the lecturer competency variable on the study election interest through the Understanding accounting moderation variable of the remaining 24.1% is affected by other variables outside of the variable. When comparing the value of R Square in table 6 of 0.157 and table 7 of 0.241 can be concluded that the Understanding accounting variable as a moderation variable can strengthen the impact of the lecturer competency variable on the major's selection interest variable. Next Test MRA Model 2 variable taxation understanding as moderation variables. Below is a table of test results MRA Model 2 as follows:

Table 13. Test MRA Model 2

Model Summary				
Model	R	R Square	Adjusted R Square	Std. The error of the Estimate
1	,609a	,370	,351	2,049

A. Predictors: (Constant), quality Lecturer * Understanding taxation, quality lecturer, taxation understanding

From the table above, it is known that the value of R Square with variable moderation of taxation understanding obtained the result as 0.370. This value can be interpreted that the influence of the competency variable of the lecturer against the study election interest through a Understanding taxation moderation variable of 37% the remainder is affected by other variables outside the variable. When comparing the value of R Square in table 6 of 0.157 and table 8 of 0.370, it can be concluded that the taxation understanding variable as a moderation variable can strengthen the influence of the competency variable of lecturers on the variable interest in the selection of majors.

5. Conclusions

- 1) The first hypothesized test results showed that the Competency of lecturers has a significant effect on Understanding accounting. It can be concluded that H1 is accepted.
- 2) The second hypothesis of the test showed that Lecturer's competence has no significant effect on Taxation understanding. It can be concluded that H2 in reject.
- 3) The third hypothesis test results show that the Competency of the lecturer has a significant effect on the Study election interest. It can be concluded that H3 received.
- 4) Fourth hypothesis testing results show that Understanding accounting has a significant effect on the interest in majors selection. It can be concluded that H4. received.
- 5) The results of the fifth hypothesis test showed that the Understanding taxation significantly affected the Study election interest. It can be concluded that H5 received.
- 6) The test results of the MRA model show that the Understanding accounting as a moderating variable can strengthen the influence of Quality lecturers on the interests of study selection. Then it can be concluded that H6 is accepted.
- 7) The test results of model MRA showed that the Understanding taxation as a moderation variable was able to strengthen the quality influence of lecturers on the interest selection of majors. Then it can be concluded that H 6 received.

6. Limitations

- 1) The factors used to test the interest in taxation concentration in this research are limited to Understanding accounting, Understanding taxation, and qualified lecturers.
- 2) In this study the population and respondents only students from the University of Pamulang only. Furthermore, it is expected to increase the population and respondents from other universities.

7. Further Research

- 1) Further research is expected to develop and expand the scope of research such as other state and private universities to see the students' interest in accounting at wider taxation concentrations.
- 2) Add new variables to provide more accurate results related to interest in a particular field of knowledge.

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