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Silent Revolution: Artificial Intelligence Innovation in Students' Career Interest in Taxation

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Abstract
The development of greater artificial intelligence innovation has silenced the accounting profession, including the field of taxation. This study aims to assess the impact of artificial intelligence on students' career interest in taxation using the diffusion of innovation theory. A quantitative approach with the Partial Least Square (PLS) model was applied with an analysis tool using the WarpPLS 7.0 application, and then using the sample based on purposive sampling techniques with a total of 79 student respondents. The results showed that artificial intelligence innovation, artificial intelligence communication channels, and artificial intelligence adoption decisions had a positive and significant effect on students' career interest in taxation. This study found that the role of artificial intelligence affects knowledge and understanding, motivation and assessment of the work environment by students in the field of taxation. The application of artificial intelligence in the lecture process is necessary to understand in real time the risks and opportunities in the utilization of artificial intelligence under the supervision of educators.

Keywords
Artificial intelligence, diffusion of innovation, student career interest, taxation field

INTRODUCTION

The peak of perfection of the 4.0 revolution era has been seen. The Industrial Revolution 4.0 shows the great benefits that users gain in increasing efficiency and effectiveness with the integration of automation based on the generated model (Sjödin et al., 2021). In accounting, the Industrial Revolution 4.0 has broken the basic foundation of the process (Kommunuri, 2022). Structural changes affect the work environment of the accounting profession, including adjustments to mindsets, ways of working, and also accounting practices carried out (Han et al., 2023). Thus, the accounting profession requires careful preparation to understand the accounting process with technological integration in the era of the Industrial Revolution 4.0 (Kurniawan et al., 2023). The complexity in the accounting process by identifying data, bookkeeping for transactions, classifying accounts, and processing financial data to present it in the form of financial statements is an activity with abundant data, thus requiring accountant adaptation in the integration of artificial intelligence, internet of things, machine learning, and big data technology in the 4.0 era. (Pratama et al., 2021; Priyanto & Suhandi, 2022; Sjödin et al., 2021).

Automation underlies the technological work process of the Industrial Revolution 4.0 era (Perdana et al., 2023). Artificial intelligence innovation is the main target that is often used in managing and obtaining the right information with a better level of accuracy and time efficiency (Satyawan et al., 2021; Yusuf & Paranoan, 2024). The spread of artificial intelligence is changing the direction of organizations to focus on more strategic work and critical thinking in technical and fundamental decision-making (Mohammad, 2016). The presence of automation innovations helps organizations perform repetitive and structured activities to obtain rigid outcomes (Michelle & Kristianto, 2023; Nouraldeen, 2023). Artificial intelligence innovations have spread widely within the scope of the accounting field, at the educational level and in workplace practices, the concern is that this innovation will replace the role of accountants in the future (Kurniawan et al., 2023). However, research conducted by Mushtaq et al. (2022), Tempomona et al. (2023), and also Le Guyader (2020) state that artificial intelligence in accounting is an instrument used to increase the productivity, integrity and professionalism of accountants in honing their spiritual, social and intellectual abilities..

Changes in the direction of the organization not only focus on complex accounting processes (Dzulhasni et al., 2024), but also on the field of taxation which has flexibility in the regulations that govern it (Setiawati et al., 2021; Suryani & Machmuddah, 2018). Artificial intelligence innovations have been implemented in several developed countries in developing the field of taxation. According to Mellado-silva et al. (2020), the integration of artificial intelligence in the field of taxation helps in providing a more comprehensive and rigid reporting related to the organization's fiscal and annual reporting based on system programming that adds value to the company to produce quality output (Akhila et al., 2024; Alviani et al., 2023). Basic training in operating technological innovations is required while users are in the education process. Kotb et al. (2019) stated that students and graduates understand the urgency of the changes brought about by the presence of technology, including artificial intelligence. The presence of this innovation requires students and graduates to optimize the use of technology in their careers and view artificial intelligence as a new innovation in organizational operations including in the field of taxation which will gradually undergo reform (Ng, 2023; Nouraldeen, 2023).

According to Markauskaite et al. (2022), mastery in the artificial intelligence field has great career opportunities in various sectors including taxation (Abdaljaleel et al., 2024). Several previous studies have revealed the urgency of artificial intelligence in the integration of accounting science and profession. As with the findings of Andani et al. (2022), Rustam et al. (2022), Zhang et al. (2020), Saleem et al. (2023), Ahmad (2024), Tempomona et al. (2023), Ng (2023), and Fülöp et al. (2023). The findings in the previous research display interesting results in artificial intelligence innovation, especially for the field of accounting science and profession. However, not many studies have highlighted the career context of students in viewing artificial intelligence as a new innovation that can be adopted in the career alignment of the accounting profession in taxation. Testing and exploring the innovation of artificial intelligence on students' career interests in taxation based on the diffusion of innovation theory is the main focus in revealing the extent to which students indicate the adoption of technology affects career interests in taxation.

The description above leads to the research objective of examining the causal relationship between artificial intelligence on students' career interest in taxation with the diffusion of innovation theory as the basis for thinking so as to show the effect caused by the level of adoption of artificial intelligence and the fulfillment of students' career interest in taxation. This research will contribute to the development of science, especially for (1) educational institutions as a reference in designing a more relevant curriculum based on the needs of the technology-based world of work, (2) the government in formulating policies regarding human resource development, and (3) entities in identifying the career potential of students in the field of taxation based on technological innovation.

LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

Diffusion of Innovation Theory

The application of technology in operational activities, especially in the field of taxation, requires decisions that support the adoption of technological innovations. Everett Rogers put forward the theory of diffusion of innovations by assuming that the importance of innovations affects social systems, and stages the process of adoption by individuals of new ideas through the steps taken to adopt innovations by various people (Rogers et al., 2014). The conceptual framework in this theory involves innovations that identify several factors in accelerating the adoption of innovations in the form of relative advantages of innovations presented, innovation compatibility, complexity in imple-

menting innovations, trials in applying innovations and confirmation of the application of innovations (Jamel et al., 2022).

The theory of diffusion of innovations can be considered relevant in the context of the study from the point of view of the dissemination of information on innovations that are developed and mostly accepted in a social and cultural context, including in students' career interest in a career in taxation by utilizing the convenience of artificial intelligence innovation. Some previous studies that reveal similar things in adopting the use of artificial intelligence in their operational activities include Andani et al. (2022), Ayanwale & Ndlovu (2024) dan Jamel et al. (2022).

Interaction Between Artificial Intelligence Innovation and Student Career Interest in Taxation

In measuring the cause and effect of intelligence innovation and students' career interest in the field of advertising, requires an open approach in stating the truth. The innovation of artificial intelligence, which is increasingly stirring up the public, shows that the causal interaction in the relationship between the two variables has a focal point that needs attention. The more artificial intelligence innovation is understood by students in the learning process indicates that the practice of using artificial intelligence supports the development of career interests of accounting students, especially in the field of taxation.

The findings of Ahrari et al. (2024) state that in choosing a career students observe the technological developments adopted by the organization. This allows Artificial intelligence innovation to support the formation of students' career interests in the field of taxation with the technological innovations presented. The findings of Cui (2024), Wang et al. (2023) and Slimi & Carballido (2023) confirm that advances in technological innovation build students' capital in developing their abilities in the work industry.

H₁: Artificial intelligence innovation has effect on student career interest in taxation.

Interaction Between Artificial Intelligence Communication Channels and Student Career Interest in Taxation

Communication channels that become a place for spreading innovation in the use of artificial intelligence help in developing career interests of accounting students in the field of taxation. Overall, the calculation of the awareness of the importance of using and understanding the application of artificial intelligence in the lecture process will support students in determining their career direction. However, some realities show that students are still not thoroughly using and applying various types of artificial intelligence due to the lack of information that should be obtained from various mass media and electronic media in utilizing existing innovations. However, not all students show this gap because information from media algorithms owned and balance in discussions with friends form the focus and views of students in reconsidering the use of artificial intelligence innovations and attracting students' attention in a career in taxation.

Mohamed Saad's research (2024) shows that the communication channels obtained by students in adopting Artificial intelligence help increase students' confidence and critical thinking to perform more strategic tasks in the accounting process. This means that information dissemination affects students' career interest in choosing a career in taxation. Furthermore, X. Zhang & Zhang (2022) Li & Zhao (2022), Mansor et al. (2022), and Sudaryanto et al. (2023) explain that communication carried out in the college process helps students in choosing career steps and improves students' critical analysis skills before actively descending into the realtime world of work.

H₂: Artificial intelligence communication channels has effect on student career interest in taxation.

Interaction Between Artificial Intelligence Adoption Decision and Student Career Interest in Taxation

The utilization of artificial intelligence in the present helps in achieving positive values and efficiency in extracting information and doing repetitive activities that are often a burden on the minds of students. With the innovation of artificial intelligence and simple application, it has a positive impact on students in filtering information that has a higher level of urgency and quality compared to activities that are just repeating from before. Utilizing artificial intelligence innovation, supports the development of students in increasing their career interest to show that activities in the field of taxation are not solely focused on repetitive activities such as conducting periodic fiscal financial reporting, but focusing students in providing comprehensive and timely reporting due to the innovation of artificial intelligence that supports the implementation of periodic financial reporting.

The mindset that students have on expectations in the use of artificial intelligence is what encourages them to pursue a career in taxation not solely on existing repetitive activities, so that if there is a change in tax regulations by the government. Students are of the view to immediately make adjustments that do not take a long time. The decision to adopt student artificial intelligence innovation is not in a situation that is forced by the situation but rather self-awareness in a technological revolution that increasingly provides convenience and slowly changes habitual patterns of work, especially in the field of taxation.

Han et al. (2023) explains that the application of artificial intelligence in the field of science and the accounting profession has a positive impact that provides an increase in accountant productivity in taking a role to improve organizational performance. The user's decision to choose to adopt artificial intelligence has a good influence on determining the future career of accounting students. Agree with the expression Andani et al.. (2022) and Nouraldeen (2023) which state that Artificial intelligence is able to provide adequate critical space for students' perspectives in dealing with organizational problems by adopting Artificial intelligence. Based on this, the decision to adopt technological innovation allows students to choose a career in taxation as one of the job prospects for accountants.

H₃: Artificial intelligence adoption decision has effect on student career interest in taxation

The conceptual understanding and hypothesis development above form a framework model in this study.
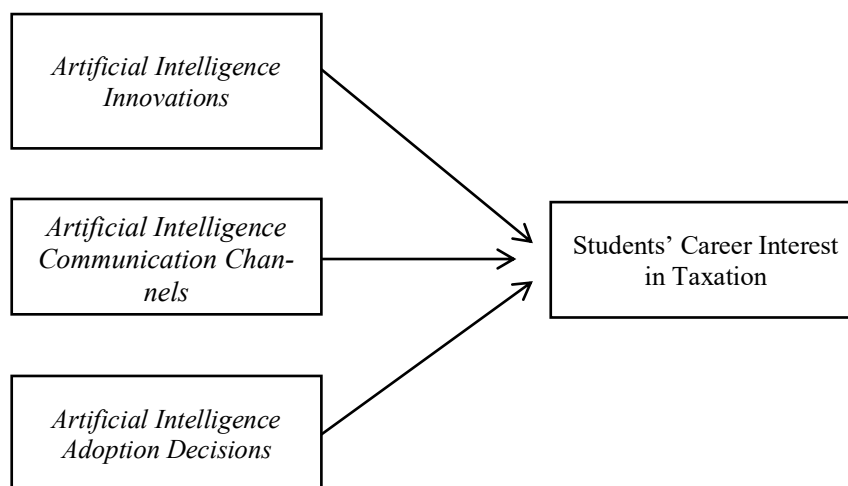

Figure 1. Framework of Research
Source: Processed by Researchers

RESEARCH METHOD

A quantitative approach is used in this study to examine the effect of artificial intelligence innovation on students' career interest in taxation with a survey approach (Murphy & Miller, 2019). The research data comes from primary data collected through a questionnaire with instructions for selecting answers using a Likert scale and distributed to students of the Accounting Department of Tadulako University, class of 2021 and class of 2022. The total sample obtained based on the distribution of questionnaires was 79 respondents, based on predetermined criteria which include (1) Students who have taken Taxation Courses. (2) Students who take Finance and Taxation Concentration. (3) Students who use artificial intelligence in the lecture process. The total sample obtained has met the criteria set out in this study. Students involved as respondents have shown their availability in a career in taxation and taking finance and taxation concentrations in the accounting study program through taking compulsory and elective courses related to taxation, and utilizing artificial intelligence in fulfilling their responsibilities as students even though it is only an instrument in helping to develop basic thinking in the preparation of the assignments given, so that ethical values in the lecture process are still carried out in full and can be accounted for originality to the teaching team.

Table 1. Operational Variable Measurement

No	Latent Variable	Indicator
1	Innovation (X1) (Miller, 2015)	5 Indicator 12 Sub-Indicator 5 Likert Scale Reflective
2	Communication Channel (X2) (Ayanwale & Ndlovu, 2024)	2 Indicator 3 Sub-Indicator 5 Likert Scale Reflective
3	Adoption Decision (X3) (Acikgoz et al., 2023)	3 Indicator 4 Sub-Indicator 5 Likert Scale Reflective
4	Student Career Interest (Y) (Saleem et al., 2023)	4 Indicator 8 Sub-Indicator 5 Likert Scale Reflective

Variable measurements are presented in Table 1. The questionnaire was distributed to undergraduate accounting and applied undergraduate public-sector accounting students who have a specialization or concentration in financial accounting and taxation in the class of 2021 and class of 2022. The scoring by students is based on a Likert scale of 1 to 5, which is based on previous research that is aligned to understand innovation, communication channels, adoption decisions, and students' career interests in taxation in the era of the technological revolution - artificial intelligence.

Analysis with Structural Equation Model with Partial Least Square or SEM-PLS is an option in testing research variables, with the WarpPLS 7.0 application to test and produce research findings (Effendi, 2018; Monteiro & Cepêda, 2021). Testing the results of the study involves testing the structural model, model fit, and testing the hypotheses referring to Sarstedt et al. (2021) recommendations.

RESULTS AND DISCUSSION

Data analysis-directed testing was conducted to confirm the questionnaire data through a review of the inner model. The inner model details the relationship between independent latent variables and dependent variables, while the outer model explores the relationship between latent variables and observed variable indicators. The outer model is a priority in determining the validity value of variables and indicators before evaluating the Inner Model. This research measurement applies reflective measurement, so the outer model is assessed by looking at the value of convergent validity derived from outer loading and cross loading, then discriminant validity comes from the average variance extracted (AVE) value, as well as reliability testing by paying attention to Cronbach's alpha and composite reliability values. Furthermore, inner model evaluation is assessed based on R2 and Q2. Hypothesis testing is done by looking at the total effect to test the significance of the structural path parameter coefficient.

Outer Model

Discriminant validity testing is aimed at measuring the extent to which several items have the same concept. According to Sarstedt et al. (2021), factor loading becomes a reference in its measurement. Sarstedt et al. (2021) suggest determining the value of each indicator has a factor loading that is >0.5. Table 2 shows that the indicator value exceeds the recommended one. However, table 2 shows the final result of reducing indicators that do not meet the criteria, resulting in an average variance between values 0.515 - 0.940. Therefore, it is concluded that all items in the indicator meet the criteria and are reliable in measuring all latent variables in this study.

Table 2. Loading Factor Value

Research Variables	Indicator	Sub-Indicator	Loading Factor
Innovation (X1)	Indicator 1 X1	X1.1	0.690
		X1.2	0.787
		X1.3	0.887
	Indicator 2 X1	X1.4	0.850
		X1.5	0.891
	Indicator 3 X1	X1.6	0.787
		X1.7	0.865
	Indicator 4 X1	X1.8	0.775
		X1.9	0.782
		X1.10	0.723
	Indicator 5 X1	X1.11	0.563
		X1.12	0.515
Communication Channels (X2)	Indicator 1 X2	X2.1	0.920
	Indicator 2 X2	X2.2	0.938
		X2.3	0.897
Adoption Decision (X3)	Indicator 1 X3	X3.1	0.868
		X3.2	0.907
	Indicator 2 X3	X3.3	0.940
	Indicator 3 X3	X3.4	0.856
Student Career Interesting in Taxation (Y)	Indicator 1 Y	Y1	0.774
		Y2	0.775
	Indicator 2 Y	Y3	0.634
		Y4	0.756
	Indicator 3 Y	Y5	0.903
		Y6	0.553
	Indicator 4 Y	Y7	0.760
		Y8	0.751

Convergent validity testing is conducted to measure predictors in distinguishing constructs or concepts. Table 3, displays the value of the convergent validity test to present the Average Vanance Extracted (AVEs) value and the results show the output that has a higher cross-value load compared to the correlation value between rows and columns. Thus, the test results indicate that the discriminant validity value of the study is valid.

Table 3. AVEs Correlation Value

	Average Variance Extracted (AVE)	Description
Innovation	0.768	Valid
Communication Channels	0.918	Valid
Adoption Decision	0.893	Valid
Student Career Interesting in Taxation	0.745	Valid

In measuring the consistent value of the instrument in measuring each indicator, reliability testing is required. Reliability testing is carried out by reviewing the reliability value through Composite Reliability and Cronbach's Alpha. The value referred to in the reliability test is a value of >0.7, but Sarstedt et al. (2021) state that a value of >0.6 is acceptable. Table 4 displays the amount of Composite Reliability and Cronbach's Alpha and the results of all variable constructs are at values above the > 0.6 level so that the reliability test is acceptable in this study.

Table 4. Reliability Testing Results

	Composite Reliability	Cronbach's Alpha	Test Result
Innovation	0.944	0.934	Reliable
Communication Channels	0.941	0.907	Reliable
Adoption Decision	0.940	0.915	Reliable
Student Career Interesting in Taxation	0.907	0.882	Reliable

Inner Model

Determination of a good coefficient of determination is in the range of 1% to 100% (Sarstedt et al., 2021). Table 5 presents the coefficient of determination on the variable of student career interest in taxation (Y) is 0.561. This means that the variation in changes in students' career interest in taxation can be explained by artificial intelligence innovation (X1), artificial intelligence communication channels (X2), and artificial intelligence adoption decisions (X3) by 56.1%, while the value of 43.9% can be explained by variables other than the variables of this study.

Table 5. R-Square

Endogenous Latent Variable	R-Square
Students' Career Interest in Taxation	0.561

The relevant prediction relevance measurement is in the Q-Square value range >0, and vice versa, if the Q-Square value is <0, then the research model is irrelevant (Sarstedt et al., 2021). Table 6 presents the predictive relevance value at 0.569, which can be simplified to mean that the model in this study is relevant.

Table 6. Relevant Prediction (Q-Square)

Endogenous Latent Variable	Q-Square
Students' Career Interest in Taxation	0.569

Hypothesis Test

Hypothesis testing in SEM-PLS analysis using t-test, decision making based on t-test. If the P-value obtains a value of ≤0.05, it is said to be significant. Figure 1 shows a depiction of the hypothesis analysis, this test is detailed in Table 7.

Table 7. Hypothesis Test Results

Hypothesis	Path Coefficient	P-Value	Description
Innovation (X1) => Career Interest (Y)	0.238	0.014	Accepted
Communication Channels (X2) => Career Interest (Y)	0.334	<0.001	Accepted
Adoption Decision (X3) => Career Interest (Y)	0.361	<0.001	Accepted

Discussion

Based on the results of hypothesis testing, it is known that artificial intelligence innovation has a positive and significant influence, with path coefficient values of 0.238 and 0.014. This explains that the career interests of students in the field of taxation are supported by the results of artificial intelligence technology innovations that provide values in terms of effectiveness, efficiency and economy in their utilization. In addition, this innovation provides a better opportunity to understand the flexibility and complexity of tax reporting. However, an evaluation of the observed ability indicator shows that artificial intelligence innovation cannot provide new job opportunities in the field of taxation, so students' career interest in taxation still shows a positive response.

Research by Ahrari et al. (2024) supports the findings, which state that artificial intelligence enhances youth career confidence in organizing the future in theory and practice. Similarly, research by Cui (2024), Wang et al. (2023), Chandra & Dalam (2020) and Slimi & Carballido (2023) aligns with these findings, stating that artificial intelligence innovations improve the quality of learning, teaching and career opportunities in higher education. This is also consistent with the theory of innovation diffusion which shows that the presence of innovation forms a good formula in determining quality assurance in a profession and field.

Furthermore, the test results on the artificial intelligence communication channel variable show a positive and significant value, with a value of 0.334 and <0.001, respectively. This indicates that communication channels, namely the media intended to disseminate artificial intelligence innovations, support students' career interests in exploring the field of taxation. Mass media and interpersonal media play an effective role in providing information that supports students' interest in

pursuing a career path in taxation. The greater the dissemination of information about the use of artificial intelligence, the higher the level of student interest, as it enhances knowledge and understanding in the field of taxation, motivates a career in taxation, and provides insight into the pressure and flexibility in the field of taxation.

Mohamed Saad's research (2024), which highlights the role of universities in conveying information to improve skills, job security, and competence in the field of accounting science and profession in the era of the artificial intelligence revolution, supports these findings. Similarly, the findings of Mansor et al. (2022), Sudaryanto et al. (2023), Septia et al. (2024) and Zhang & Zhang (2022) reveal that accountants' communication skills affect the use of artificial intelligence innovations in enhancing knowledge and understanding of the accounting field. In addition, the diffusion of innovation theory strongly supports the expansion of innovations that shape students' interest in choosing a career in taxation by integrating artificial intelligence innovations into the scope of student education in higher education.

Furthermore, the test results on the adoption decision variable show that the path coefficient value is 0.361 and the p-value is <0.001, which indicates that students' decisions to adopt artificial intelligence innovations build students' career interests by allowing them to gain in-depth knowledge and understanding by developing strategic analysis and engage in effective learning that strengthens not only knowledge and understanding in the field of taxation but also real-time practice in academic settings, further fostering students' career interests in taxation.

The findings of Han et al. (2023) strengthen the results of this test by revealing that the integration of accounting and auditing with the utilization of blockchain highlights the effect of artificial intelligence on the characteristics and future direction of the profession. In line with these findings, Andani et al. (2022) Syafa & Dewayanto (2024) and Nouraldeen (2023) argue that students choose to adopt artificial intelligence innovations to complement their knowledge and understanding of information needs in preparing for the future. This aligns with the theory of innovation diffusion, which suggests that the adoption of new innovations requires knowledge, attitudes, decisions and confirmation regarding the use of innovations within a relevant period to develop and improve the performance of an organization. However, research by Bakarich & O'Brien (2021), Cohen et al. (2023), and Munoko et al. (2020) contradict these findings, stating that artificial intelligence innovation does not affect students' career interests because this innovation introduces major changes in the accounting field requiring accountants—including students, practitioners and academics—to prepare more rigorously to adapt to changes involving artificial intelligence in the world of work.

CONCLUSION

Tests conducted to assess the impact of artificial intelligence on students' career interests in taxation show that artificial intelligence innovation, artificial intelligence communication channels and decisions to adopt artificial intelligence have a positive and significant effect on students' career interests in taxation. This indicates that the use of artificial intelligence in the academic setting of the lecture process allows students to gain a deeper understanding and develop critical thinking in processing the information obtained so that strategic analysis and complex problem-solving help students prepare themselves to engage in a career in taxation, which is expected to slowly undergo structural changes given its flexible nature.

This research is limited to tests conducted on accounting students at Tadulako University who have career interests in finance and taxation. Further research is recommended to include a wider sample, incorporating the perspective of government units, the general public, and non-profit organizations while analyzing the use of artificial intelligence for the advancement of organizational performance, with career interest as a moderating variable. In addition, the research indicators are maximized so as to improve the quality in objectivity of the research. However, this does not reduce the credibility and validity of this research. Thus, this research has implications for the development of students' career interests in pursuing education and evaluating future career prospects through mastery of technological innovations such as artificial intelligence. Universities should facilitate this development by providing resources to enhance student competencies, especially in the field of taxation.

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