Determinants of Generation Z's Interest in Tax Volunteering: The Moderating Role of Career Benefit Perception

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Abstract. This study has four aims: to test the effects of tax knowledge, organizational experience, and peer influence on Generation Z students' interest in becoming tax volunteers in Renjani (Relawan Pajak untuk Negeri), the volunteer tax assistance program of Indonesia's Directorate General of Taxes, and to test whether career benefit perception moderates each of the three relationships. Using a quantitative survey design, data were collected online from 150 accounting students selected through purposive sampling and analyzed with partial least squares structural equation modeling (SEM-PLS) in SmartPLS 4, with moderation estimated through the two-stage approach. All three predictors are positive and significant. Peer influence is the strongest ($\beta = 0.430$), consistent with prior evidence that Generation Z is highly peer-responsive; organizational experience ($\beta = 0.330$) operates through perceived behavioral control; and tax knowledge ($\beta = 0.298$) works through technical confidence, in line with earlier studies of tax-related participation. Career benefit perception significantly strengthens all three paths, with the strongest interaction on the peer influence path ($\beta = 0.267$; $f^2 = 0.186$). The model explains 59.5% of the variance in volunteer interest ($R^2 = 0.595$). Practically, recruitment should combine peer-to-peer channels with visible and verifiable career benefits rather than rely on tax education alone.

Keywords: Career Benefit Perception, Generation Z, Peer Influence, SEM-PLS, Tax Knowledge, Theory of Planned Behavior.

1 Introduction

Renjani is a program of Indonesia's Directorate General of Taxes (DJP) that recruits university students as volunteer tax educators. The program started in 2017 and now runs in partnership with universities across the country. The volunteers' main task is to help taxpayers complete their Annual Tax Returns. Because the work is unpaid, the program only functions when enough students actually want to join, and most of the students in question belong to Generation Z, the cohort born between 1997 and 2012 [1].

What makes a Generation Z student willing to spend a semester helping strangers file tax returns for free? The question is less trivial than it sounds. Tax information is already available online to anyone who wants it, the role pays nothing, and students of this generation have no shortage of other things to do with their time. Deciding to volunteer for the tax office is therefore a different kind of decision from

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choosing taxation as a career, where salary and job security enter the calculation. The motives have to come from somewhere else.

Behavioral research treats intention, or interest, as the closest antecedent of actual behavior [2]. If student interest in the program stays low, recruitment suffers, and so does the wider goal of building tax awareness and compliance among the public. So it is worth knowing, in some detail, what drives that interest.

We test three predictors that sit close to students' daily experience. The first is tax knowledge. Students who understand the tax system tend to feel more confident about tax related activities and are more willing to get involved in them [3], [4]. The second is organizational experience. The skills a student builds in campus organizations, communication and teamwork among them, overlap with what volunteer work demands [5]. The third is peer influence. Generation Z is unusually responsive to what friends do and recommend, both offline and through social media [6], [7].

On top of these three, we add career benefit perception as a moderating variable. The logic follows expectancy theory: a student who believes volunteering will help their future career will act on their knowledge, their experience, and their peers' encouragement more readily than a student who sees no such benefit [8]. Career value perception shapes participation decisions in tax related activities, which is consistent with this logic [9].

Four gaps in the literature motivate the study. Most prior work has examined interest in taxation as a profession, not in volunteering as a form of social contribution [10], [11], [12]. Organizational experience and peer influence have rarely been placed together in one model of tax interest. As far as we know, no study has combined individual, organizational, and social factors in a single model to explain tax volunteer motivation. And career benefit perception has not been tested as a moderator in the Indonesian tax volunteer setting for this generation.

The study therefore has four aims: (1) to test the effect of tax knowledge on Generation Z students' interest in becoming tax volunteers; (2) to test the effect of organizational experience on that interest; (3) to test the effect of peer influence on that interest; and (4) to test whether career benefit perception moderates each of the three relationships.

2 Literature Review

2.1 Generation Z

Generation Z covers people born between 1997 and 2012 [1]. They were born with the internet fully operational, therefore a lot of their social life takes place in digital venues. Generation Z is interested in experiences they find significant and also how an activity will look on their record later [1]. We see this in higher education in an openness to community involvement that preceding generations did not express to the same degree. But the incentives are diverse; generosity stands beside a pragmatic eye on what an activity contributes to one's professional portfolio. That mix is precisely why perception of professional gain should be included in the model as a moderator, not discarded.

2.2 Theory of Planned Behavior

The research is based on the Theory of Planned Behavior (TPB) proposed by Ajzen [2]. TPB argues that the intention to do a behavior is dependent on three factors: the person's attitude toward the conduct, the subjective standards they perceive around them and their perceived behavioral control, i.e. their belief that they can really carry the behavior out [2]. We transfer our variables onto this structure. Tax knowledge is an attitude-shaping background factor. Perceived behavioral control is related to experience in the organization. The subjective norm component is the impact of peers. Career benefit perception is a conditional element that can amplify or reduce the pull of all three antecedents.

2.3 Interest in Becoming a Tax Volunteer

Interest can be read as a psychological tendency that moves a person toward a particular activity [13], and in studies of student behavior it is the main predictor observed before an actual decision is made [2]. Interest in becoming a tax volunteer means an internal willingness to help the DJP serve the public without being paid for it. A professional tax career comes with structured financial incentives; volunteering does not. The motivation involved is qualitatively different, rooted in social commitment, and this is what separates the present study from most of the prior literature.

2.4 Tax Knowledge

A student's tax knowledge covers the regulations, the rates, filing procedures, taxpayer rights and obligations, and the broader role taxes play in national development [14]. A student who holds this knowledge can assist taxpayers directly and will usually feel more confident doing so. Studies [3], [4] both found that tax knowledge raises students' interest in tax related activities. In TPB terms, the knowledge acts as a background factor behind a positive attitude toward volunteer work.

2.5 Organizational Experience

Being active in a student organization builds a specific bundle of competences such as managerial, communication, leadership, and social competence [15]. These are the same competencies the Renjani program calls for, since the program operates in public service. One measurement note is worth making explicit. We do not count the number of organizations a student joined or the years of membership. What we measure is the student's own perception of how useful and formative that involvement has been. This choice fits the reflective construct model used in PLS-SEM. Study [5] found that practical experience raises interest in tax participation.

2.6 Peer Influence

On campus, peer groups form around shared majors, organizations, and social activities, and for Generation Z, whose ties run both in person and through digital platforms, what those peers recommend tends to weigh heavily in the decision itself [6]. A Study [7] found that social support from the surrounding environment affects students' interest in voluntary service. Within TPB, peer influence is the subjective norm.

2.7 Career Benefit Perception

Whether a student expects Renjani to pay off professionally, better technical skills, contacts, a stronger CV, a usable certificate, is a judgment call they make consciously, not something that happens automatically [16]. For a tax volunteer, the expected returns include better technical skills, professional contacts, a stronger curriculum vitae, and the value of the program certificate. The perception is subjective; it depends on the individual's career orientation. Prior studies indicate [9] that career value perception affects students' participation decisions in tax related activities. Expectancy theory [8] says the same thing in general form: people put in effort when they believe the effort leads to outcomes they personally value.

2.8 Prior Research

Table 1 lists the prior studies most relevant to this research.

Table 1. Summary of Prior Research

No	Author & Year	Variables & Title	Findings	Relevance
1	Komala & Nabila (2024) [3]	Perception, Tax Knowledge, Tax Volunteer Program → Career Interest	Tax knowledge positively affects students' career interest	Supports H1
2	Hasannah & Permata (2024) [4]	Perception, Tax Knowledge → Interest in Tax Accountant Career	Tax knowledge has a positive and significant effect on career interest	Supports H1
3	Nabil & Mubarrok (2024) [5]	Tax Knowledge, Self-Efficacy, Internship Experience → Career Interest	Practical experience increases interest in tax careers	Supports H2
4	Rindiani & Srimindarti (2024) [17]	Perception, Environment, Tax Knowledge → Career Decision	Social environment affects students' career decisions	Supports H3
5	Chaerunisak et al. (2024) [7]	Self-Efficacy, Parental Influence → Career Interest in Taxation	Social support positively affects tax career interest; peer influence not yet studied	Supports H3 logic; gap identified
6	Sampaio, Regio & Sebastiao (2024) [9]	Career Perception, Motivation → Tax Career Choice	Career benefit perception influences students' participation decisions	Supports H4, H5, H6
7	Ritayanti & Masdiantini (2022) [21]	Perception, Tax Knowledge, Tax Volunteer Program → Career Interest	Tax volunteer program increases accounting students' interest in taxation	Supports context relevance

2.9 Hypothesis Development

Effect of tax knowledge on interest in becoming a tax volunteer

Solid tax knowledge helps a Generation Z student in two ways. It gives them the confidence to face taxpayers on technical matters, and it builds an internal conviction that taxation matters for national development, which makes the volunteer role feel worth doing. Two studies [3] and [4] both reported positive effects of tax knowledge on students' participation interest. In TPB terms, the knowledge is a background factor behind a favorable attitude [2].

H1: *Tax knowledge positively affects Generation Z's interest in becoming tax volunteers.*

Effect of organizational experience on interest in becoming a tax volunteer

The Renjani program demands communication skill, adaptability, and the ability to work in a team. These are precisely what active involvement in student organizations trains. Study by [15] show that organizational experience raises interpersonal competence and self-confidence, and [5] found that practical field experience raises interest in tax activities. Read through TPB, organizational experience stands for perceived behavioral control [2]: a student who has run events and coordinated people believes they can handle volunteer work too.

H2: *Organizational experience positively affects Generation Z's interest in becoming tax volunteers.*

Effect of peer influence on interest in becoming a tax volunteer

Generation Z responds strongly to peers, in person and on social media [1]. The decision to join a volunteer program often begins with a moral impulse, but the impulse gets reinforced, or not, by a peer environment that either values civic contribution or is indifferent to it. The study by [6] put normative peer pressure among the strongest determinants of individual social behavior. In TPB, this is the subjective norm at work [2].

H3: *Peer influence positively affects Generation Z's interest in becoming tax volunteers.*

Career benefit perception as moderator of the tax knowledge effect

Knowing about taxes alone doesn’t make a student desire to volunteer. Something has to make the knowledge feel useful. If a student feels the program will pay off professionally, the information becomes a motive to enroll; if they feel there will be no benefit, the knowledge is inactive. The impression of career importance increases the effect of knowledge elements on involvement [9]. The mechanism is provided by expectancy theory [8] : motivation increases when effort is perceived to lead to valued consequences.

H4: *The influence of tax knowledge on the enthusiasm of Generation Z in joining tax volunteers will be intensified by the perceived career gain.*

Career benefit perception as moderator of the organizational experience effect

The experience of an organization provides a student with social capital: the ability to communicate, to lead, to work in a team. But that capital doesn't necessarily convert into motivation to volunteer. The conversion occurs when the student contextualizes the Renjani program as a professional investment, something that contributes to their portfolio or connects them to a network. From that perspective, the organizational framework is far more insistent on involvement. That is, the notion of career advantage enhances the influence of experience.

H5: *Career benefit perception strengthens the effect of organizational experience on Generation Z's interest in becoming tax volunteers.*

Career benefit perception as moderator of the peer influence effect

Peer influence is context-dependent. A student with enthusiastic pals will nonetheless hold back if they see personally nothing in the activity for them. When students perceive high career benefits, peer endorsement works double well, as the social signal now corresponds to the student's own utility estimate. Peer pressure is not so effective in low perception. TPB expects this: subjective standards are not working alone in creating intention but rather in interaction with other elements [2].

H6: *Career benefit perception strengthens the effect of peer influence on Generation Z's interest in becoming tax volunteers.*

3. Methodology

3.1 Sample and Data

The study uses a quantitative survey design with a structured questionnaire. The population is all active undergraduate accounting students at universities that partner with the DJP in the Renjani program across Indonesia. We chose accounting students for a simple reason: their curriculum contains substantial tax coursework, so they form the most realistic pool of future tax volunteers. Data were collected at a single point in time through an online questionnaire (Google Forms) while the DJP volunteer program was active.

The sampling was purposive, with four inclusion criteria: (1) the respondent is an active undergraduate accounting student; (2) born between 1997 and 2012, thus, a member of Generation Z; (3) currently taking or has completed a Taxation course; and (4) enrolled in a university with an official Renjani partnership with the DJP.

We set the sample size using two approaches and took the safer figure. As an expert [18] recommends at least 10 observations per structural path in SEM-PLS; with seven paths pointing into the dependent variable, that rule gives a floor of 70 respondents. A G*Power 3.1 simulation (F-test, linear multiple regression, $f^2 = 0.15$, alpha = 0.05, power = 0.80, seven predictors) gave a minimum of 103. To leave room for invalid responses we targeted at least 150 respondents.

Table 2. Distribution of Respondents by University and Respondent Profile

Region	University (n)	Total
Yogyakarta	UIN Sunan Kalijaga (16); Universitas Janabadra (16); Universitas Atma Jaya Yogyakarta (15); Universitas Islam Indonesia (15); UPN "Veteran" Yogyakarta (13); Universitas Sarjanawiyata Tamansiswa (13); Universitas Kristen Duta Wacana (12); Universitas Ahmad Dahlan (10); STIE YKPN (9); Universitas Gadjah Mada (8)	133
Outside Yogyakarta	Universitas Tarumanagara (4); Universitas Bina Sarana Informatika (3); Universitas Trisakti (3); Universitas Mercu Buana (2); Universitas Bina Nusantara (2); Universitas Kristen Krida Wacana (2); Universitas Agung Podomoro (1)	17
Total		150

Respondent Profile	n
Gender: Male / Female	83 / 67
Age: 18–19 / 20–21 / 22–23 years	48 / 45 / 57
University region: Yogyakarta / outside Yogyakarta	133 / 17
Study program: Accounting	150 (100%)

Source: Primary data (processed, 2026)

Screening was embedded in the online questionnaire: respondents who did not meet the four inclusion criteria were automatically excluded before proceeding to the main items, so all 150 collected responses met the criteria in full.

3.2 Variables and Operationalization

All constructs are reflective latent variables measured on a five points Likert scale (1 = Strongly Disagree, 5 = Strongly Agree). Table 2 gives the full operationalization.

Table 3. Variable Operationalization Summary

Variable	Operational Definition	Indicators	Source
Interest in Tax Volunteering (Y)	Student's tendency and willingness to voluntarily participate in DJP's tax volunteer program	Y1: Intention to register; Y2: Willingness to invest time and effort; Y3: Plan to invite peers; Y4: Concrete plan for next cycle	Ajzen [2], TPB Behavioral Intention Scale
Tax Knowledge (X1)	Individual's overall understanding of Indonesia's tax system,	X1.1: Understanding of tax functions; X1.2: Knowledge of	Suandy (2016) [14].; Komala & Nabila (2024) [3]

Variable	Operational Definition	Indicators	Source
	regulations, procedures, taxpayer rights and obligations, and the function of taxes	regulations; X1.3: SPT filing proficiency; X1.4: Taxpayer rights and obligations; X1.5: Ability to explain tax types	
Organizational Experience (X2)	Student's perceived benefit and capability gained from active involvement in student organizations	X2.1: Interpersonal skills improvement; X2.2: Leadership ability; X2.3: Readiness for public service; X2.4: Communication confidence; X2.5: Broadened social skills	Robbins & Judge (2017) [15]; Nabil & Mubarrok (2024) [5]
Peer Influence (X3)	Student's perception of the extent to which their peer group encourages, appreciates, or is involved in the tax volunteer program	X3.1: Peer encouragement; X3.2: Awareness of peers' participation; X3.3: Frequency of sharing program information; X3.4: Group norms valuing voluntary service	Johnson & Johnson (2008) [6] ; Cialdini & Goldstein (2004) [20]; Chaerunisak et al. (2024) [7]
Career Benefit Perception (M)	Student's cognitive evaluation of the extent to which participation in tax volunteering is perceived to positively contribute to future professional career	M1: Perceived competitiveness in job market; M2: Professional networking potential; M3: CV enhancement value; M4: Strategic value of program certification; M5: Technical competency improvement	Dessler (2015) [16]; Vroom (1994) [8]; Sampaio et al. (2024) [9]

3.3 Analytical Method

SEM-PLS analysis was performed in SmartPLS 4. The option is determined by the problem form. The model is made up of a number of latent constructs and moderation terms, all indicators are reflective and PLS does not require multivariate normality, which is important as the data is Likert scale response. The sample size is in the range recommended for PLS estimation [18]. The structural model can be stated as:

$$\eta = \gamma_1\xi_1 + \gamma_2\xi_2 + \gamma_3\xi_3 + \gamma_4 M + \gamma_5(\xi_1 \times M) + \gamma_6(\xi_2 \times M) + \gamma_7(\xi_3 \times M) + \zeta$$

Formula 1. Structural Model

where η is the endogenous construct (Interest in Tax Volunteering), ξ_1 is Tax Knowledge, ξ_2 is Organizational Experience, ξ_3 is Peer Influence, M is Career Benefit Perception, γ_1 to γ_7 are the structural path coefficients, and ζ is the structural error term.

The moderation effects were estimated with the two-stage approach that [18] recommend. The two-stage approach gives stable interaction estimates and sidesteps the multicollinearity that otherwise arises between main constructs and their interaction terms.

4. Results and Discussion

4.1 Outer Model Evaluation

Before any hypothesis was tested, we checked whether the measurement instruments actually capture the constructs they are supposed to capture. The evaluation follows the standard procedure for reflective SEM-PLS models [18] and covers convergent validity, discriminant validity, and reliability.

Convergent validity

All outside loadings were over the threshold value of 0.70 and ranged from 0.731 to 0.890. Average Variance Extracted met the minimum of 0.50 for all constructs: The values were Tax Knowledge (X1) = 0.681, Organizational Experience (X2) = 0.716, Peer Influence (X3) = 0.690, Interest in Tax Volunteering (Y) = 0.729 and Career Benefit Perception (M) = 0.652. Hence, there is no issue of convergent validity.

Table 4. Outer Model Evaluation Results

Construct	Indicator (Outer Loading)	CR (pc)	AVE
Tax Knowledge (X1)	X1.1=0.802; X1.2=0.826; X1.3=0.824; X1.4=0.806; X1.5=0.865	0.914	0.681
Organizational Experience (X2)	X2.1=0.858; X2.2=0.863; X2.3=0.811; X2.4=0.843; X2.5=0.854	0.926	0.716
Peer Influence (X3)	X3.1=0.822; X3.2=0.841; X3.3=0.843; X3.4=0.815	0.899	0.690
Tax Volunteer Interest (Y)	Y.1=0.861; Y.2=0.864; Y.3=0.850; Y.4=0.841	0.915	0.729
Career Benefit Perception (M)	M.1=0.731; M.2=0.867; M.3=0.801; M.4=0.890; M.5=0.733	0.903	0.652

Source: SmartPLS 4 Output (processed, 2026)

Discriminant validity

Two checks were used. The Heterotrait-Monotrait Ratio (HTMT) showed that all construct pairs were below the threshold of 0.85, the greatest being 0.566 for the pair X3–Y, which is far from the critical line. So the constructs are not conceptually overlapping. The same was revealed by the Fornell-Larcker criterion, where the square root of AVE of each construct (X1 = 0.825; X2 = 0.846; X3 = 0.830; Y = 0.854; M = 0.807) was higher than its correlation with any other construct. Discriminant validity achieved.

Table 5. Heterotrait-Monotrait Ratio (HTMT)

Construct	X1	X2	X3	Y	M
X1 - Tax Knowledge	—				
X2 - Organizational Experience	0.102	—			
X3 - Peer Influence	0.105	0.052	—		
Y - Tax Volunteer Interest	0.267	0.395	0.566	—	
M - Career Benefit Perception	0.126	0.067	0.093	0.115	—

Source: SmartPLS 4 Output (processed, 2026)

Reliability

Composite Reliability ranged from 0.899 to 0.926, comfortably above the 0.70 minimum, and Cronbach's Alpha ran from 0.850 to 0.901. No CR value went past 0.95, so there is no sign of redundant indicators. Every construct is reliable.

4.2 Inner Model Evaluation

With measurement quality confirmed, we moved to the structural model. Table 5 summarizes the results.

Table 6. Inner Model Evaluation Criteria

Criterion	Value	Threshold	Interpretation
R^2 (Y)	0.595	≥ 0.26 (large)	Large - Cohen (1988)
Adjusted R^2 (Y)	0.575	—	Moderate-Large - Hair et al. (2019)
SRMR	0.058	< 0.08	Good fit - Hu & Bentler (1999)
VIF (inner model)	1.009–1.063	< 3.3	No multicollinearity - Hair et al. (2019)
f^2 (X1 → Y)	0.210	0.02/0.15/0.35	Medium - Cohen (1988)
f^2 (X2 → Y)	0.267	0.02/0.15/0.35	Medium-Large - Cohen (1988)
f^2 (X3 → Y)	0.442	0.02/0.15/0.35	Large - Cohen (1988)

Criterion	Value	Threshold	Interpretation
f^2 (M×X1 → Y)	0.044	0.02/0.15/0.35	Small but significant - Cohen (1988)
f^2 (M×X2 → Y)	0.179	0.02/0.15/0.35	Medium - Cohen (1988)
f^2 (M×X3 → Y)	0.186	0.02/0.15/0.35	Medium - Cohen (1988)

Source: SmartPLS 4 Output (processed, 2026)

The model explains 59.5% of the variance in volunteer interest ($R^2 = 0.595$, i.e., 59.5%; Adjusted $R^2 = 0.575$), which falls in the large category under [19]'s benchmarks as adapted for SEM-PLS. Model fit is good (SRMR = 0.058). Inner model VIF values run from 1.009 to 1.063, far below the 3.3 line, so multicollinearity is not an issue here.

4.3 Hypothesis Testing

Hypotheses were tested by bootstrapping, at alpha = 0.05, two-tailed, with 5,000 subsamples and bias-corrected and accelerated (BCa) confidence intervals. A hypothesis is accepted if the t-statistic > 1.96, the p-value < 0.05, and the BCa 95% CI does not contain 0.

Table 7. Hypothesis Testing Results (Bootstrapping 5,000 Subsamples)

H	Path	TPB Component	β	t-stat	p-value	BCa 95% CI	Result
H1	X1 → Y	Attitude (Background)	0.298	4.913	< 0.001	[0.185, 0.417]	Accepted
H2	X2 → Y	Perceived behavioral control	0.330	5.096	< 0.001	[0.199, 0.456]	Accepted
H3	X3 → Y	Subjective norm	0.430	7.696	< 0.001	[0.311, 0.530]	Accepted
H4	M × X1 → Y	Conditional factor	0.147	2.078	0.038	[0.014, 0.295]	Accepted
H5	M × X2 → Y	Conditional factor	0.262	3.129	0.002	[0.141, 0.410]	Accepted
H6	M × X3 → Y	Conditional factor	0.267	3.217	0.001	[0.161, 0.422]	Accepted

Source: SmartPLS 4 Output (processed, 2026)

Reading through the Theory of Planned Behavior, the ordering of the coefficients is a finding in itself. The subjective norm component (peer influence, β = 0.430) is more important than perceived behavioral control (organizational experience, β = 0.330) which is more important than attitude related background element (tax knowledge, β = 0.298). For unpaid, voluntary behavior, normative social pressure therefore carries more weight than self-assessed capability or cognitive attitude. The significance of all three interaction terms further shows that the TPB antecedents do not operate additively: their pull on intention is conditional on the instrumental value the student attaches to the activity[2]. All six hypotheses were accepted at alpha = 0.05; the substantive meaning of each result is discussed in Section 4.4.

4.4 Discussion per Hypothesis

Effect of tax knowledge on interest in tax volunteering (H1)

H1 held up: $\beta = 0.298$, $t = 4.913$, $p < 0.001$, BCa CI [0.185, 0.417], $f^2 = 0.210$ — a medium-to-large effect. What this means in practice is fairly intuitive. A student who understands tax functions, knows the applicable regulations, can file an SPT, and can explain different tax types to someone else simply feels less exposed walking into a real conversation with a taxpayer. That confidence is doing a lot of the work here, more than the abstract idea of "knowledge" on its own. In TPB terms it still sits where [2] would put it, as a background factor feeding a positive attitude, and the result lines up with [3] and [4]. If there is one practical takeaway, it is that strengthening the tax curriculum at Renjani partner universities is not only an academic exercise, it feeds directly into who signs up.

Effect of organizational experience on interest in tax volunteering (H2)

Knowledge was less important than organizational experience. H2 was accepted ($\beta = 0.330$, $t = 5.096$, $p < 0.001$, BCa CI [0.199, 0.456]) with $f2 = 0.267$, the highest to date. The students who have headed things on campus, department organizations, executive boards, community groups, tend to gravitate more readily toward the volunteer program, it seems. It is not hard to see why: someone who has already led a team, coordinated across divisions, and dealt with difficult people has effectively rehearsed the hardest part of public-facing volunteer work before ever encountering a taxpayer. That is perceived behavioral control in the TPB sense, and it tracks with what [15] found about organizational experience and interpersonal competence, and with [5] on practical experience more generally. If the DJP and its partner universities want to be efficient about recruitment, an applicant's organizational track record is a reasonable thing to weigh.

Effect of peer influence on interest in tax volunteering (H3)

Peer influence won out, and not by a small margin: $\beta = 0.430$, $t = 7.696$, $p < 0.001$, BCa CI [0.311, 0.530], $f^2 = 0.442$, the largest of the three direct effects. For this generation, apparently, what friends do and say about the program predicts a student's own interest better than what that student personally knows or has done. [1]'s portrait of Generation Z as unusually peer-responsive, online and offline, fits here, and so does the subjective-norm logic in TPB [6], [20]: when the peer group treats volunteering as worthwhile, individuals fall in line with that. The practical upshot writes itself, word of mouth, peer testimonials, alumni volunteers telling their own stories will likely outperform any institutional campaign built around posters and emails. It also closes a gap this paper opened with: nobody had put peer influence inside a tax-volunteer model before.

Career benefit perception moderates the tax knowledge effect (H4)

H4 was accepted, though the effect here is modest: $\beta = 0.147$, $t = 2.078$, $p = 0.038$, BCa CI [0.014, 0.295], $f^2 = 0.044$. Small does not mean unimportant. The simple slopes make the point better than the coefficient does — at high career benefit perception (+1 SD) the slope of X1 on Y is 0.445; at low perception (−1 SD) it drops to 0.151, nearly a threefold gap. Expectancy theory [8] gives a plausible reason: tax knowledge by itself leaves a student cold unless they believe volunteering gets them somewhere. Once they

trust the experience will strengthen their CV, open professional contacts, or improve their standing with employers, the same knowledge stops sitting idle and starts functioning as a reason to act. [9] reports something similar.

Career benefit perception moderates the organizational experience effect (H5)

This interaction was substantial (β = 0.262, t = 3.129, p = 0.002, BCa CI [0.141, 0.410], f^2 = 0.179), second only to the peer influence interaction. The slope contrast is genuinely stark — 0.592 when career benefit perception is high, just 0.069 when it is low. At the low end, organizational experience barely moves the needle at all. What seems to be happening is that organizational involvement builds up social capital that just sits there until something activates it, and the activator is the belief that participation will actually pay off professionally. A student who reads Renjani as a career investment rather than pure social good suddenly finds all that accumulated competence relevant again. For the program, that argues for making the long-term value explicit and verifiable, certifications employers recognize, portfolio documentation, an active alumni network, rather than leaving students to assume it.

Career benefit perception moderates the peer influence effect (H6)

H6 was accepted (β = 0.267, t = 3.217, p = 0.001, BCa CI [0.161, 0.422], f^2 = 0.186) and shows the widest slope gap of the three moderation effects. At high career benefit perception, the slope of X3 on Y reaches 0.697; at low perception it falls to 0.163 — more than fourfold. Peer pressure, in other words, is not a constant force. A student can be surrounded by enthusiastic friends and still sit on the sidelines if there is no personal career payoff in sight. It is when the two line up, a supportive peer environment and a genuine belief in the career value of the activity, that the effect on interest really takes off. TPB already anticipates this kind of interaction; [2] treats subjective norms as working together with other factors rather than independently. For recruitment purposes, that argues for combining peer ambassadors from senior cohorts with clear, verifiable career benefits, rather than betting on either alone.

4.5 Simple Slope Analysis

To verify the direction of the moderation effects, we ran a simple slope analysis. Table 7 shows the predicted slope of each predictor when the moderator is high (+1 SD), average, and low (−1 SD).

Table 8. Simple Slope Analysis Results

Moderator Condition	Slope X1 → Y	Slope X2 → Y	Slope X3 → Y
M High (+1 SD)	0.445	0.592	0.697
M Average	0.298	0.330	0.430
M Low (−1 SD)	0.151	0.069	0.163

Source: SmartPLS 4 Output (processed, 2026)

The pattern repeats across all three relationships: every predictor slope is much steeper when career benefit perception is high than when it is low. Career benefit perception genuinely amplifies the link between each predictor and volunteer interest; it does not

merely shift the intercept. The interaction plots from SmartPLS show two lines with clearly different gradients, the high-moderator line always steeper, which is what the acceptance criteria for H4 through H6 required.

5. Conclusion

This study set out to test three determinants of Generation Z students' interest in becoming tax volunteers and the moderating role of career benefit perception. All three determinants proved positive and significant: peer influence was the strongest direct predictor ($\beta = 0.430$), ahead of organizational experience ($\beta = 0.330$) and tax knowledge ($\beta = 0.298$). For voluntary participation in this generation, the social side of the decision appears to outweigh the cognitive and technical side and putting a number on that comparison, inside one model, is something the Indonesian tax-volunteer literature had not done before.

Career benefit perception moderates all three relationships, most strongly on the organizational experience path ($f^2 = 0.179$) and the peer influence path ($f^2 = 0.186$), which is broadly consistent with expectancy theory: how much instrumental value a student attaches to the activity shapes how far the other motivational factors can push them. This confirms the conditional role proposed in the theoretical framework: career benefit perception functions precisely as the factor that can strengthen, or weaken, the pull of all three antecedents — the slope of organizational experience falls from 0.592 to 0.069, and that of peer influence from 0.697 to 0.163, when the perception is low.

What this suggests for the Renjani program is fairly concrete. Recruitment could lean harder on peer-to-peer channels, with alumni volunteers as ambassadors rather than institutional messaging. Simulation-based taxation content could be folded into partner-university curricula. Participation could be formalized through certification and digital portfolios, so the career benefit is something a student can point to rather than take on faith. And a record of organizational activity could reasonably count as a preferential criterion when selecting volunteers.

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