



The Influence of Motivation on the Interest of Accounting Students to Join the Tax Brevet Program

(Case Study on Accounting Students at Nusa Putra University Class of 2019 and 2020)

Ayunda Fitra Utami^(✉), Popi Sopiah, Siti Halimah Saidah, Meutia Riany, and Riyan Mirdan Faris

Nusa Putra University, Sukabumi, Indonesia
{ayunda.fitra_ak19,popi.sopiah_ak19,siti.halimah_ak19,meutia.riany,riyan.faris}@nusaputra.ac.id

Abstract. The objective of this study is to conduct research related to how much influence the interest of accounting students has in the Tax Brevet program and how much the level of motivation influences interest in participating in the tax brevet program. The data that has been collected and the results of tests that have been carried out on problems with classical assumption tests and multiple linear regression methods, it can be concluded as follows: Economic Motivation has a positive and partially significant effect on accounting students' interest to participate in tax brevet programs. The higher the quality motivation of students, the higher the student's interest in taking tax brevets. Social Motivation has an important influence on the interest in tax patent programs. In this study, we have conducted a case study on students at Nusa Putra University accounting study program class of 2019 and class of 2020.

Keywords: accounting students · tax brevet program · motivation

Law No. 28 of 2007 concerning General Provisions and Procedures for Taxation (KUP), taxes are mandatory contributions to the state owed by individuals or entities that are coercive under the law by not getting compensation directly and used for the needs of the state for the greatest prosperity people. By the philosophy of the tax definition law, paying taxes is not only an obligation but is the right of every citizen to participate in the form of participation in state financing and national development (Bahri & Anwar, 2018).

Taxes are the main source of state revenue. Without taxes, it is difficult for most state activities to be carried out. The use of tax money covers everything from personnel spending to financing various development projects (P et al., 2019). The construction of public facilities such as roads, bridges, schools, hospitals/health centers, and police stations is financed using money derived from taxes. Taxes are used to subsidize goods that people need and also pay off the state's debts abroad. Taxes are also used to help MSMEs both in terms of coaching and capital.

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Paying taxes is the obligation of every Indonesian citizen. This obligation should be fulfilled with full awareness, instead of becoming a burdensome compulsion. The obligation to pay and submit taxes has become an obligation, especially for people who have become taxpayers as marked by the ownership of an NPWP (Taxpayer Identification Number). This obligation must be carried out based on the applicable laws and regulations and tax regulations. In supporting the successful implementation of taxation in Indonesia, the role of various parties is of course inseparable.

The parties involved without exception are the Government, Taxpayers, Tax Apparatuses, the community, and students. All parties involved must work together in supporting the successful implementation of taxation in Indonesia. Students are one of the components that support the implementation of taxation because students are an influential generation in continuing the role of the tax apparatus.

There are various departments or study programs managed by Universities or Institutes that can produce the next generation that will be needed by the tax apparatus in Indonesia, one of which is the Accounting department or study program. Accounting has various sub-majors such as financial accounting, tax accounting, and audit accounting. This sub-major will then direct students to focus more on exploring interests so that it will be easier to find suitable jobs later (Bakar et al., 2021).

Tax Brevet is a course activity or tax training (taxation) with or without the application of tax software. Tax Brevet is designed to provide comprehensive knowledge and skills in the field of taxation. Apart from focusing on exploring interests, students also need to take part in a training program that includes several stages related to these interests. The training program plays a very important role in honing and increasing this interest into an advanced skill that is more recognized in the world of work. By participating in a training program, students will be better prepared to compete with other prospective workers. Related to the implementation of taxation, the appropriate training program is a tax brevet. Before taking a tax brevet, students need clear motivation so that the decision to take part in the training program is certain. The motivation needed to achieve goals consists of several indicators, namely economic motivation, career motivation, quality motivation, and social motivation.

Several studies have been conducted related to student interests, more precisely the interest of accounting majors in participating in CA, Tax Brevet, and PPAk, including research conducted by Eko and Rahmawati (2016) with the variables economic motivation, career motivation, quality motivation, and motivation social. The results stated that all the variables used in their research had a significant effect on the interest of accounting students to take CA. Research by Ni Putu, et al.(2017) with economic motivation, career motivation, quality motivation, and social motivation. The results show that all the variables used in their research have a positive effect on the interest of accounting students to take tax brevets. Then Rosemary and Julia (2015) in their research used motivational variables, the results showed that motivation affected interest, namely students' interest in participating in PPAk.

Research by Rita and Indarto (2013) with career motivation variables, motivation to join USAP, quality motivation, economic motivation, and knowledge of Law no. 5 of 2011 concerning Public Accountants. The results stated that all the variables used in their research had a positive and significant effect on the interest of accounting students to take PPAk.

The reason we raise the title of this research is because of the phenomenon that occurs, namely the need for professionals in the field of taxation is increasing. However, in Indonesia, careers in the field of taxation are still less attractive. The lack of interest in a career in the field of taxation is usually caused by a lack of student knowledge about taxation and job opportunities in the field of taxation (Yuliana, March 2022). The number of tax consultants registered at the Directorate General of Taxes as of March 2016 is 3,231 people (www.pajak.com). The number of existing taxpayers and/or developing companies is not balanced with the number of tax consultants.

The objects of this study are students at Nusa Putra University accounting study program class of 2019 and class of 2020 who have participated in the Tax Brevet program. Based on the description of the problem and previous research, we want to conduct research related to how much influence the interest of accounting students has in the Tax Brevet program and how much the level of motivation influences interest in participating in the Tax Brevet program. Based on the description and background of the problems above, the authors feel interested in discussing and conducting research with the title: "The Influence of Motivation on Interest in Accounting Students Participating in the Tax Brevet Program" (Case Study on Accounting Students at Nusa Putra University Class of 2019 and 2020).

1 Hypothesis

1.1 The Effect of Economic Motivation on the Interest of Accounting Students in Joining the Tax Brevet Program

Economic motivation can be interpreted as an impulse that arises in a person to increase his abilities to achieve financial rewards and economic abilities (Rita & Indarto, 2013). With the existence of economic motivation, the higher the interest of students majoring in accounting to take part in the tax brevet training program to improve their skills. The financial rewards that are reciprocated from management will be higher if the workforce has high skills as well. Financial rewards are a form of management control. The management provides rewards or remuneration to ensure that all elements of employees work following company goals.

H1: Economic motivation has a positive effect on the interest of accounting students to take part in the Tax Brevet Program.

1.2 The Effect of Career Motivation on the Interest of Accounting Students in Joining the Tax Brevet Program

Career motivation can be interpreted as encouragement that comes from within the individual to improve self-quality in the career development process, such as through promotion or other means so that periodically you can get a salary increase. According to Djaali (2008) in Eko and Rahmawati (2016), a career can be interpreted as "a series of attitudes and behaviors related to one's work journey throughout his working life". So career motivation is considered to be correlated with an interest in becoming an expert in taxation by participating in the Tax Brevet Program. This is the right choice so that the self-quality of Bachelor of Accounting graduates can be developed for the better.

H2: Career motivation has a significant effect on the interest of accounting students to take part in the Tax Brevet Program.

1.3 The Effect of Quality Motivation on the Interest of Accounting Students in Joining the Tax Brevet Program

Quality motivation relates to a person’s desire to improve self-quality, especially in the field of taxation, so that it has its own added value in the eyes of the company. Improving the quality of students is carried out with education, not only lecture education but can also be pursued by education outside of lectures, such as the tax brevet training program. By participating in the tax brevet training program, students will be equipped with knowledge and skills regarding the latest taxation (Ni Putu, et al. 2017).

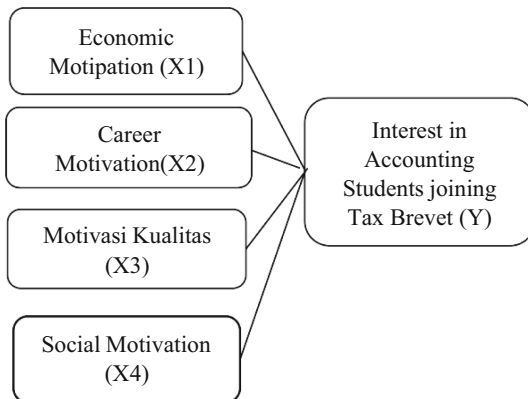
H3: Quality motivation has a significant effect on the interest of accounting students to take part in the Tax Brevet Program.

1.4 The Effect of Social Motivation on the Interest of Accounting Students in Joining the Tax Brevet Program

According to (Septiyanto, 2014 in Ni Putu, et al. 2017) social motivation is defined as a person’s encouragement to perform actions with social goals or values, and gain recognition or appreciation from the environment in which a person is. A person’s desire to gain recognition in the eyes of the public for their abilities, including in the field of taxation, ultimately encourages their interest in taking part in a tax brevet training program (Ni Putu, et al. 2017). This is also following research conducted by Eko and Rahmawati (2016), and Ni Putu, et al. (2017) which stated that social motivation influences the interest of accounting students. Meanwhile, according to Anak and Ketut (2017), social motivation does not affect the interest of accounting students.

H4: Social motivation has a significant effect on the interest of accounting students to take part in the Tax Brevet Program.

Framework



Gambar 2.1 Kerangka Berfikir

2 Methodology

2.1 Types of Research

The research was conducted on undergraduate students of the Accounting study program class of 2019 and 2020, at Nusa Putra University, Sukabumi City. The research design uses quantitative research. The independent variables (independent) are economic motivation, career motivation, quality motivation, and social motivation. While the related variable (dependent) is student interest.

2.2 Data Collection Techniques

Data analysis in this study used the Classical Assumption Test, namely the Normality Test, Multicollinearity Test, Heteroscedasticity Test Autocorrelation Test, and fund withdrawal using multiple linear regression techniques with the SPSS program. Umi Narimawati (2008), Multiple linear regression analysis is an association analysis that is used simultaneously to examine the effect of two or more independent variables on one dependent variable with an interval scale. According to Sujarweni (2015: 160) "Multiple linear regression analysis is used to determine the effect of motivation and training on poverty levels. In addition, regression analysis is also used to test the truth of the hypotheses proposed in this study.

2.3 Population and Research Sample

The population of this study was all students majoring in accounting in the Academic Year S1 program at the Faculty of Economics, University of Nusaputra Sukabumi, with as many as 78 out of 100 respondents. The research data collection technique is a questionnaire technique. The scale used in the preparation of the questionnaire is the Likert scale. The Likert scale is a scale used to measure attitudes, opinions, and perceptions of a person or group of people about social phenomena. Each statement is provided with 5 (five) alternative answers, namely strongly agree (SS), agree (S), Doubtful (R), disagree (TS), and strongly disagree (STS).

3 Results and Discussion

3.1 Overview of Research Objects

This research was conducted on the Accounting students class of 2019 and the accounting students class of 2020 at Nusa Putra University. This primary data collection was carried out from November 21 to November 26, 2022. This questionnaire was created through a google drive link that we distributed to accounting students of the class of 2019 and 2020. There are 78 out of 100 respondent data that we have received.

3.2 Research Instrument Test Results

Normality Test

One-Sample Kolmogorov-Smirnov Test

Based on Table 1, the results of the output normality test from SPSS were using the Kolmogorov Smirnov method, a significant result was obtained from the normality test of 0.127 where the result was greater by a significant level of 0.05 so that it can be concluded that the normality test in this study was normally distributed.

3.3 Multicollinity Test

The Multicholinerity test in this study was used to measure the degree of Assisi (close-ness) of the relationship between these free variables through the magnitude of the correlation coefficient (r). In general, if the VIF is greater than 10 or the tolerance value < 0.10 . Then the variable has a multicollinearity relationship with other free variables. Meanwhile, if the free variable does not experience Multicholinerity if the VIF is smaller than 10 or the tolerance value > 0.10 .

3.4 Economic Motivation

In Table 2 of the output results from SPSS it can be concluded that based on the output table of the coefficients in the statistical collinearity section, it is known that the tolerance value for the economic motivation variable or X1 is 0.069 which is less than 0.10. While the VIF value for the economic motivation variable or X1 is $14.517 > 10.00$ then referring to the basic decision-making pad in the multi-colinearity test it can be concluded that symptoms of multicollinearity occur in the regression model.

3.5 Career Motivation

Based on the coefficient output table in the statistical colinearity section, it is known that the tolerance value for the career motivation variable or X2 is 0.253 which is greater than 0.10. While the VIF value for the career motivation variable or X2 is $3.946 < 10.00$ then referring to the basis of decision-making in the multi-colinearity test it can be concluded that there are no symptoms of multi-collegiicity in the regression model.

3.6 Quality Motivation

Based on the coefficient output table in the statistical colinearity section, it is known that the tolerance value for the quality motivation variable or X3 is 0.107 which is greater than 0.10. While the VIF value for the quality motivation variable or X3 is $9.352 < 10.00$ then referring to the basis of decision making in the multi-colinearity test, it can be concluded that there are no symptoms of multicolligicity in the regression model.

Table 1. Normality Test Results

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Collinearity Statistics	
	B	Std. Error				Tolerance	VIF
1 (Constant)	8,260	1,584		5,215	,000		
Motivasi Ekonomi	-,524	,268	-,625	-1,958	,054	,069	14,517
Motivasi Karir	,095	,125	,127	,763	,448	,253	3,946
Motivasi Kualitas	,781	,225	,889	3,471	,001	,107	9,352
Motivasi Sosial	,283	,089	,382	3,174	,002	,483	2,069

3.7 Social Motivation

Based on the coefficient output table in the statistical colinearity section, it is known that the tolerance value for the social motivation variable or X4 is 0.483 which is greater than 0.10. While the VIF value for the social motivation variable or X4 is $2.069 < 10.00$,

Table 2. Multi-collinity Test Results

		Unstandar dized Residual
N		77
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	1,382055 41
	Most Extreme Differences	Absolute Positive Negative
Test Statistic		,127
Asymp. Sig. (2-tailed)		,004 ^c

- a. Test distribution is Normal.
- b. Calculated from data.
- c. Lilliefors Significance Correction.

referring to the basis of decision-making in the multi-colinearity test, it can be concluded that there are no symptoms of multicolligicity in the regression model.

3.8 Heteroskedasticity Test

In this study, researchers tested heteroskedasticity by looking at the pattern of dots on regression scatterplots, namely if the dots spread out with an unclear pattern and below the number 0 on the Y axis, it can be concluded that there is no heteroskedasticity problem in the regression model.

3.9 Economic Motivation

In Table 3 the output results from SPSS it can be concluded that: Based on Table 3 the output coefficient in the section Statistical heteroskedasticity is known significance value for the economic motivation variable or X1 is 0.922 i.e. more than 0.05. So it can be concluded that the data does not occur heteroskedasticity problems.

3.10 Career Motivation

Based on the output table of the coefficients in the section Statistical heteroskedasticity, it is known that the significance value for the career motivation variable or X2 is

Table 3. Heteroskedasticity Test Results

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error			
(Constant)	3,920	,914		4,290	,000
Motivasi Ekonomi	-,015	,154	-,041	-,098	,922
Motivasi Karir	,077	,072	,233	1,073	,287
Motivasi Kualitas	-,134	,130	-,345	-1,031	,306
Motivasi Sosial	-,067	,051	-,204	-1,297	,199

a. Dependent Variable: RES2

0.287 which is more than 0.05. So it can be concluded that the data does not occur heteroskedasticity problems.

3.11 Quality Motivation

Based on the output table of coefficients in the section Statistical heteroskedasticity, it is known that the significance value for the quality motivation variable or X3 is 0.306 which is more than 0.05. So that it can be concluded that the data does not occur heteroskedasticity problems.

3.12 Social Motivation

Based on the coefficient output table in the section Statistical heteroskedasticity, it is known that the significance value for the social motivation variable or X4 is 0.199 which is more than 0.05. So that it can be concluded that the data does not occur heteroskedasticity problems.

3.13 Autocorrelation Test

Based on the results of Table 4, it is known that an autocorrelation test was obtained for the Durbin-Watson value of 1.997. The data required to pass the Autocorrelation Test is $d_u < d < 4 - d_u$. Judging by the Durbin-Watson table, $d_u = 1.997$. So it can be concluded that this model passed the Autocorrelation Test.

Table 4. Autocorrelation Test Results

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,704 ^a	,495	,467	1,420	1,997

a. Predictors: (Constant), Motivasi Sosial, Motivasi Kualitas, Motivasi Karir, Motivasi Ekonomi

b. Dependent Variable: Minat Mahasiswa

Table 5. T-test Results

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	8,260	1,584		5,215	,000
Motivasi Ekonomi	-,524	,268	-,625	-1,958	,054
Motivasi Karir	,095	,125	,127	,763	,448
Motivasi Kualitas	,781	,225	,889	3,471	,001
Motivasi Sosial	,283	,089	,382	3,174	,002

a. Dependent Variable: Minat Mahasiswa

3.14 Multiple Linear Analysis

T-test

3.15 The Effect of Economic Motivation on the Interest of Nusa Putra University Accounting Students in Participating in Tax Brevets.

Based on Table 5 output coefficients it is known that the significance value for the economic motivation variable or X1 is 0.054 i.e. less than 0.05. So it can be concluded that H1 or the first hypothesis is accepted. This means that there is an influence of economic motivation (X1) on Interest (Y).

Economic motivation can be interpreted as an impulse that arises in a person to improve his abilities to achieve financial rewards and economic abilities (Rita & Indarto, 2013). With economic motivation, the higher the interest of students majoring in accounting to take part in the tax brevet training program to improve their skills. The financial rewards that become reciprocal from management will be higher if the workforce has high skills as well. Financial awards are a form of management control. The management

provides rewards or recompense services to ensure that all elements of employees work following the company's goals.

This statement is following the results of research conducted by Ayuningtias (2012) which shows that economic motivation affects the interest of accounting students, students expect an economic improvement in a better direction, such as getting a salary and other benefits. Other research that is following this statement is research conducted by Anak dan Ketut (2017), Eko and Rahmawati (2016), and Rita and Indarto (2013) it can be concluded that economic motivation influences the interests of accounting students.

The results of this study contradict the results of a study conducted by Novita (2009) which shows that economic motivation does not affect the interest of accounting students to participate in tax brevets, this is possible because the factor in the student is not driven to seek financial rewards in working, but rather they work according to what they like not because working only for rewards and research conducted by Adhitya and Zulaikha (2015), economic motivation does not affect the interest of accounting students.

3.16 The Effect of Career Motivation on the Interest of Accounting Students of Nusa Putra University to Participate in Tax Brevets.

Based on Table 5 output coefficients it is known that the significance value for the career motivation variable or X2 is 0.448 i.e. more than 0.05. So it can be concluded that H2 or the second hypothesis is rejected. This means that there is no influence of career motivation (X2) on Interests (Y).

Career is one of the factors that affect a person's success rate, but a career can not only be formed by attending a tax brevet education. Many paths can be taken to develop his career, for example by entrepreneurship. In entrepreneurship, a person does not need special education such as a tax consultant. Through entrepreneurship, one can create jobs for others (Ayuningtias and Prihartini, 2012).

The results of this study contradict the results of research conducted by Widiastuti and Suryaningsum (2005), which states that career motivation has a significant effect on the interests of accounting students. The research shows that higher careers are more important than quality and economics so that they can encourage the interest of accounting students to achieve a higher position in their jobs.

3.17 The Effect of Quality Motivation on the Interest of Accounting Students of Nusa Putra University to Follow Tax Brevet.

Based on Table 5 output coefficients it is known that the significance value for the quality motivation variable or X3 is 0.001 i.e. less than 0.05. So it can be concluded that H3 or the third hypothesis is accepted. This means that there is an influence of quality motivation (X3) on Interest (Y).

The results of this study are consistent with the results of research conducted by Indrawati (2009), stating that there is an impulse that arises in students to have and improve their quality and abilities in the field they are engaged in. In addition, the results on this quality motivation variable are supported by research (Benny and Yuskar, 2006) which shows that quality motivation has a significant effect on the interests of accounting

students. To become a tax consultant, students must always act as experts in the field of taxation, these achievements start from their formal education at the time of college which is then expanded through subsequent experiences in practice.

Quality motivation is related to a person's desire to improve self-quality, especially in the field of taxation, so that it has its own added value in the eyes of the company. Improving the quality of students is carried out with education, not only through lecture education but also can be achieved by education outside of lectures, such as tax brevet training programs. By participating in the tax brevet training program, students will be equipped with knowledge and skills about the latest taxation (Ni Putu, et al. 2017).

Quality motivation is the impulse that arises within a person to have and improve the quality or ability to carry out tasks properly and correctly (Yuskar and Benny, 2006 in Eko and Rahmawati, 2016). This statement is following what Lestari (2014) stated in Ni Putu, et al. (2017) that quality motivation has a positive influence on decision-making in taking tax brevet training programs. The higher the quality motivation of students, the higher the student's interest in participating in the tax brevet program.

The results of this study contradict the results of research by Ayuningstias (2012) and Widyastuti, et al. (2016) which state that quality motivation does not affect the interest of accounting students.

3.18 The Influence of Social Motivation on the Interest of Accounting Students of Nusa Putra University to Participate in Tax Brevet.

Based on Table 5 output coefficients it is known that the significance value for the economic motivation variable or X1 is 0.002 i.e. less than 0.05. So it can be concluded that H4 or the fourth hypothesis is accepted. This means that there is an influence of social motivation (X4) on Interest (Y).

The results of this study are consistent with the research conducted by (Septiyanto, 2014 in Ni Putu, et al. 2017) social motivation is defined as an encouragement of a person to do deeds with social purpose or value, obtaining recognition and appreciation from the environment in which a person is located. A person's desire to get recognition in the eyes of the public for their abilities including in the field of taxation ultimately encourages their interest in participating in the tax brevet training program (Ni Putu, et al.2017). This is also following research conducted by Eko and Rahmawati (2016), and Ni Putu, et al.(2017) which states that social motivation affects the interests of accounting students. Meanwhile, Anak dan Ketut (2017), stated that social motivation does not affect the interests of accounting students.

3.19 F Test

Based on the results of Table 6, it is known that the F value is 17.675, while the resulting significance value is 0.00 which is smaller than 0.5. Thus it can be concluded that this multiple regression model is worth using and independent variables which include Economic Motivation, Career Motivation, Quality Motivation, and Social Motivation have a simultaneous influence on the dependent variables of Student Interest.

Table 6. F-test Results

ANOVA^a

Model	Sum of Squares	Df	Mean Square	F	Sig.
1 Regression	142,548	4	35,637	17,675	,000 ^b
Residual	145,166	72	2,016		
Total	287,714	76			

a. Dependent Variable: Minat Mahasiswa

b. Predictors: (Constant), Motivasi Sosial, Motivasi Kualitas, Motivasi Karir, Motivasi Ekonomi

Table 7. Coefficient Determination Test Results

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,704 ^a	,495	,467	1,420

a. Predictors: (Constant), Motivasi Sosial, Motivasi Kualitas, Motivasi Karir, Motivasi Ekonomi

3.20 Coophysient Determination Test

Based on the results of the coefficient of determination test in Table 7, an adjusted R-square value of 0.467 (46.7%) was obtained. This means that the ability of independent variables in this study affects the dependent variable by 46.7%, while the remaining 53.3% ($1 - 0.467$) is explained by other variables besides the independent variable in the study.

4 Conclusions and Recommendations

4.1 Conclusion

Based on the data that has been collected and the results of tests that have been carried out on problems with classical assumption tests and multiple linear regression methods, it can be concluded as follows: Economic Motivation has a positive and partially significant effect on the interest of accounting students to participate in the tax brevet program. The results of this study support research conducted by Ni Putu, et al. (2017), Ayuningtias (2012), Anak dan Ketut (2017), Eko and Rahmawati (2016), and Rita and Indarto (2013) it can be concluded that economic motivation influences the interests of accounting students.

Career Motivation does not have a partially significant effect on accounting students' interest in participating in the tax brevet program. In entrepreneurship, a person does not need special education such as a tax consultant. Through entrepreneurship, one can create jobs for others (Ayuningtias and Prihartini, 2012).

Quality Motivation has a positive and partially significant effect on the interest of accounting students to participate in the tax brevet program. The results of this study support the research conducted by Indrawati (2009) and Benny Yuskar (2006), Ni Putu, et al. (2017). Quality motivation is the impulse that arises from within a person to have and improve the quality or ability to carry out tasks properly and correctly (Yuskar and Benny, 2006 in Eko and Rahmawati, 2016). This statement is following what was stated by Lestari (2014) in Ni Putu, et al. (2017) that quality motivation has a positive influence on decision-making in taking tax brevet training programs. The higher the quality motivation of students, the higher the student's interest in participating in the tax brevet program.

Social Motivation has a positive and partially significant effect on the interest of accounting students to participate in the tax brevet program. The results of this study are consistent with the research conducted by (Septiyanto, 2014 in Ni Putu, et al. 2017) social motivation is defined as an encouragement of a person to do deeds with social purpose or value, obtaining recognition and appreciation from the environment in which a person is located. A person's desire to get recognition in the eyes of the public for their abilities including in the field of taxation ultimately encourages their interest in participating in the tax brevet training program (Ni Putu, et al. 2017). This is also following research conducted by Eko and Rahmawati (2016), and Ni Putu, et al. (2017) which states that social motivation affects the interests of accounting students. Meanwhile, Anak dan Ketut (2017), stating that social motivation does not affect the interests of accounting students Economic, Career, quality, and social motivations have a simultaneous and significant effect on the interest of accounting students to participate in tax brevets.

4.2 Suggestion

Based on the research that has been done, there are still many shortcomings, so some suggestions that researchers can give are as follows: Students majoring in Accounting who are not too familiar with the tax brevet program and so on are expected to be able to increase their knowledge of the tax brevet program and so on so that they can find out prospects after participating in the tax brevet program. Because this knowledge can be useful and can be used as the basis for plans for the future after completing the Bachelor of Accounting study, do you want to become a tax consultant or not. For tertiary institutions that have a Bachelor of Accounting study program, it is hoped that they will pay more attention to providing socialization about the tax brevet program to students so that students get more insight into the tax brevet program. For future researchers, it is hoped that collecting data will be supported through interviews so that respondents can provide information that is close to the actual situation. Then the next researcher can replace other independent variables and should be able to extend the research period for distributing questionnaires.

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