

## The Influence of Motivation, Perception, and Internship Experience on the Interest of Accounting Students in Pursuing Tax Brevet Certification (A Study on Undergraduate Accounting Students of Universitas Brawijaya)



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**ABSTRACT:** The existing gap between the benefits and the low intention of accounting students to pursue tax brevet certification underlies the motivation for this research. This study examines the impact of career motivation, economic motivation, quality motivation, student perception, and internship experience on the intention of accounting students to pursue tax brevet certification. Employing a quantitative method with primary data, the research focuses on undergraduate accounting students at Universitas Brawijaya who have undergone at least one internship. The data from 110 respondents were collected using purposive sampling and analyzed through multiple linear regression using SPSS software. The results reveal that economic motivation and internship experience significantly influence accounting students' intention to pursue tax brevet certification. However, career motivation, quality motivation, and perception do not exhibit a significant impact on accounting students' intention to pursue tax brevet certification. These findings are expected to guide stakeholders in Higher Education in supporting internship programs and tax brevet certification, ultimately contributing to the enhancement of students' skills.

**KEYWORDS:** Motivation, Perception, Internship Experience, Students' Intention, Tax Brevet Certification

### I. INTRODUCTION

Tax brevet certification is the most commonly requested competency certification or professional training by companies during the selection of employees in the accounting and finance fields, with a percentage of 43% compared to other competency certifications (Wijayani & Saripujiana, 2020). In addition, data from Murtanto et al.'s research (2022) shows that 60% of respondents, who are managers and supervisors of accounting graduates, agree that tax brevet training and certification are needed to support their work. Dewi & Dewi's study (2020) also concludes that tax brevet certification (at least A & B) is one of the competency criteria needed to pursue a career in accounting according to data on the needs of the beginner specialization job market.

The phenomenon of many companies requiring prospective employees in the fields of accounting and/or finance to have tax brevet certification is due to their potential role as company taxpayer representatives in fulfilling their tax rights and obligations. This is stipulated in the Regulation of the Minister of Finance of the Republic of Indonesia Number 229/PMK.03/2014 concerning the Requirements and Implementation of Rights and Obligations of a Tax Representative, Article 5 paragraph 2.

Although tax brevet certification is in high demand, the reality is that the interest of accounting students in participating in the program remains low. They perceive owning tax brevet certification as unnecessary (Lestari, 2014). Research conducted by the researcher on undergraduate Accounting students at Brawijaya University found that only 7 out of 35 students had participated in tax brevet certification. Therefore, the gap between the numerous benefits and the low interest of accounting students in pursuing tax brevet certification is the background for conducting this research.

This study is based on the Theory of Planned Behavior by Ajzen (1991), which is designed to predict and explain human behavior in specific contexts. The main factors in this theory emphasize individuals' intentions (interest) to perform a certain behavior, with three basic determinants: (1) attitude: beliefs based on evaluations that the behavior will provide benefits to the actor; (2) subjective norms: an individual's feelings about the expectations of those around them regarding whether or not to engage in the behavior; (3) behavioral control: an individual's feelings about the ease of performing a behavior or the belief in their ability to successfully master the skills needed to complete specific tasks (Ajzen, 2005).

One of the basic assumptions of this theory states that intention (interest) captures the motivational factors that influence the occurrence of a behavior. Based on recent empirical studies, several motivational factors that can trigger the interest of accounting

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students in pursuing tax brevet certification include career motivation, economic motivation, quality motivation, and students' perceptions of tax brevet certification.

Career motivation is defined as a set of individual characteristics regarding career decisions and related behaviors that reflect one's career identity, insight into the factors influencing their career, and resilience in facing unfavorable career conditions (London, 1983). The results of studies by Binekas and Larasari (2020) and Saifudin and Darmawan (2019) indicate that career motivation influences the interest of accounting students in pursuing tax brevet certification, while the findings of Atmakusuma (2021) and Pratama and Maulidan (2022) suggest otherwise. Due to the inconsistency in these research results, career motivation will be re-examined with the following hypothesis:

*H1: Career motivation positively influences the interest of undergraduate Accounting students at Brawijaya University in pursuing tax brevet certification.*

Economic motivation is an internal drive for individuals to enhance their personal capabilities in order to achieve the financial rewards they desire (Lestari, 2014). Research by Saifudin and Darmawan (2019) and Atmakusuma (2021) shows an influence between economic motivation and students' intention to participate in the tax brevet program, while studies by Binekas and Larasari (2020) and Pratama and Maulidan (2022) conclude otherwise. Therefore, this study will also re-examine the influence of economic motivation on students' interest in obtaining tax brevet certification.

*H2: Economic motivation positively influences the interest of undergraduate Accounting students at Brawijaya University in pursuing tax brevet certification.*

Quality motivation is an internal drive for individuals to possess and improve their quality and abilities in their field of expertise so that they can perform tasks well and correctly (Widiastuti & Suryaningsum, 2004). Previous studies that used quality motivation variables include those by Saifudin and Darmawan (2019), Atmakusuma (2021), Pratama & Maulidan (2022), and Syah (2022). All of them show that quality motivation significantly influences the interest of accounting students in participating in tax brevet training, except for the study by Syah (2022). Based on these explanations, the following hypothesis is formulated:

*H3: Quality motivation positively influences the interest of undergraduate Accounting students at Brawijaya University in pursuing tax brevet certification.*

According to Gibson et al. (2012), perception is the organization of information after observing the surrounding environment so that the information can be understood and describes something coherent and meaningful. Previous research conducted by Binekas and Larasari (2020) shows an influence between students' perceptions and their interest in pursuing tax brevet certification, while the study by Atmakusuma (2021) concludes otherwise. Therefore, this factor will be re-examined with the hypothesis:

*H4: Perception positively influences the interest of undergraduate Accounting students at Brawijaya University in pursuing tax brevet certification.*

Another motivational factor is internship experience, which is a development and differentiating factor from previous studies. Internship is a learning activity carried out to gain experience in contributing and working in real-life situations, enabling students to follow and understand work activities conducted in the business world and demonstrate their performance to the fullest (Effrisanti, 2015). Therefore, students who have internship experience are assumed to understand the criteria required by the industry and are motivated to pursue tax brevet certification to enhance their competitive advantage in tax accounting competency compared to other job candidates.

*H5: Internship experience positively influences the interest of undergraduate Accounting students at Brawijaya University in pursuing tax brevet certification.*

This study aims to find evidence of the influence of career motivation, economic motivation, quality motivation, student perceptions, and internship experience on the interest of accounting students in pursuing tax brevet certification. This research is expected to contribute to the behavioral research literature in the field of tax accounting by utilizing the Theory of Planned Behavior. Additionally, it is hoped that this study will provide insights for Higher Education policymakers to increase students' awareness of tax brevet certification, including organizing awareness campaigns for students who have taken taxation courses and enhancing collaboration with various reputable tax brevet training and certification institutions.

## II. RESEARCH METHOD

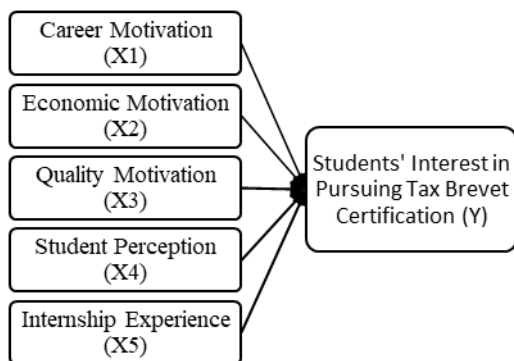
This research employs a quantitative approach with primary data obtained through the distribution of questionnaires via Google Forms. The population in this study consists of undergraduate Accounting students at Brawijaya University, with sample selection using a purposive sampling technique based on 2 criteria:

1. Active undergraduate Accounting students at Brawijaya University from the 2019/2020 cohort
2. Have completed internship activities at least once

The sample size is determined using the sample-to-variable ratio from the study by Memon et al. (2020). Based on the independent variables used in this research, 100 respondents are required, obtained from a ratio of 20:1 or 20 x 5 independent

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variables. The research model, consisting of 5 independent variables to be tested against the dependent variable, is illustrated in Figure 1. The Research Model is as follows:



**Figure 1. Research Model**  
 Source: Adapted by the Researcher (2023)

The data analysis method used in this study includes descriptive statistics with data quality tests (validity and reliability tests), classic assumption tests (normality test, multicollinearity test, and heteroskedasticity test), multiple linear regression analysis, and hypothesis testing (F test, R2 test, and t-test) processed using the SPSS application.

### III. RESULTS AND DISCUSSION

#### DESCRIPTIVE STATISTICS

**Table 1. Descriptive Statistics**

Variables	N	Minimum	Maximum	Mean	Standard Deviation
Career Motivation (X1)	110	7	15	12.84	1.706
Economic Motivation (X2)	110	3	15	10.70	2.433
Quality Motivation (X3)	110	5	15	13.76	1.458
Student Perception (X4)	110	7	15	13.53	1.531
Internship Experience (X5)	110	6	15	13.27	1.734
Students' Interest in Pursuing Tax Brevet Certification (Y)	110	7	15	13.21	1.868

Source: Data processed by SPSS (2023)

From Table 1. Descriptive Statistics Results above, the following conclusions can be drawn:

1. The total number of respondents obtained is 110 students out of the targeted 100 samples.
2. Career motivation (X1) has a minimum value of 7 and a maximum value of 15 with a mean value of 12.84 and a standard deviation of 1.706.
3. Economic motivation (X2) has a minimum value of 3 and a maximum value of 15 with a mean value of 10.70 and a standard deviation of 2.433.
4. Quality motivation (X3) has a minimum value of 5 and a maximum value of 15 with a mean value of 13.76 and a standard deviation of 1.458.
5. Student perception (X4) has a minimum value of 7 and a maximum value of 15 with a mean value of 13.53 and a standard deviation of 1.531.
6. Internship experience (X5) has a minimum value of 6 and a maximum value of 15 with a mean value of 13.27 and a standard deviation of 1.734.
7. Students' interest in pursuing tax brevet certification (Y) has a minimum value of 7 and a maximum value of 15 with a mean value of 13.21 and a standard deviation of 1.868

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*DATA QUALITY TEST*

**Table 2. The result of the Data Quality Test**

Variables	Statement Item	R Count	Cronbach's Alpha
Career Motivation (X1)	MKA1	0.810	0.735
	MKA2	0.815	
	MKA3	0.800	
Economic Motivation (X2)	MEK1	0.889	0.897
	MEK2	0.939	
	MEK3	0.904	
Quality Motivation (X3)	MKU1	0.768	0.729
	MKU2	0.867	
	MKU3	0.807	
Student Perception (X4)	PER1	0.835	0.725
	PER2	0.831	
	PER3	0.742	
Internship Experience (X5)	MAG1	0.837	0.761
	MAG2	0.844	
	MAG3	0.791	
Students' Interest in Pursuing Tax Brevet Certification (Y)	MIN1	0.881	0.840
	MIN2	0.832	
	MIN3	0.901	

**Source:** Data processed by SPSS (2023)

From Table 2. the Results of the Data Quality Test above, it can be concluded that all variable items are considered valid ( $r$  count  $> 0.187$ ) and reliable (Cronbach's Alpha  $> 0.60$ ) to meet the data quality test criteria.

*CLASSICAL ASSUMPTION TEST*

a. Normality Test

**Table 3. The result of the Normality Test**

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		110
Normal Parameters	Mean	.0000000
	Std. Deviation	1.33413163
Most Extreme Differences	Absolute	.062
	Positive	.050
	Negative	-.062
Test Statistic		.062
Asymp. Sig. (2-tailed)		.200

**Source:** Data processed by SPSS (2023)

Table 3. The results of the normality test using the Kolmogorov-Smirnov test above show a significance of 0.200 or  $> 0.05$ , indicating that the data in this study can be considered normally distributed.

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b. Multicollinearity Test

**Table 4. The result of the Multicollinearity Test**

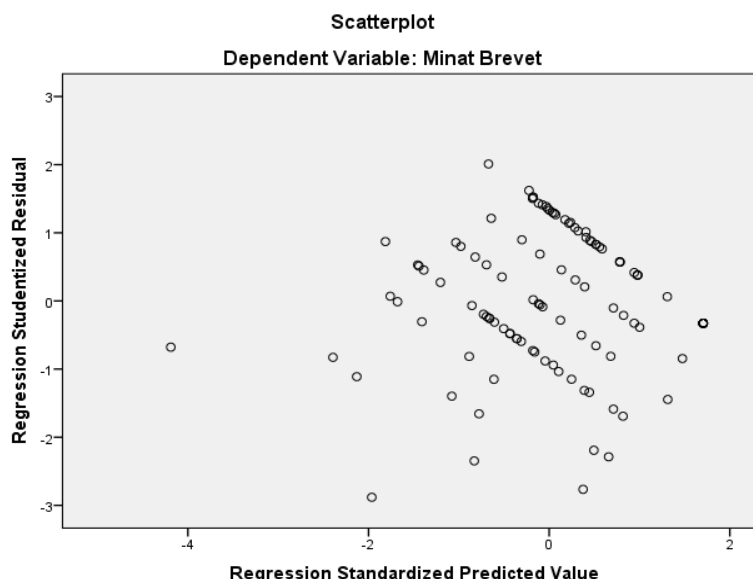
Coefficients <sup>a</sup>		Collinearity Statistics	
Model		Tolerance	VIF
1	Career Motivation (X1)	.463	2.159
	Economic Motivation (X2)	.660	1.515
	Quality Motivation (X3)	.512	1.953
	Student Perception (X4)	.476	2.100
	Internship Experience (X5)	.621	1.609
	Students' Interest in Pursuing Tax Brevet Certification (Y)	.463	2.159

a. Dependent Variable: Students' Interest in Pursuing Tax Brevet Certification

Source: Data processed by SPSS (2023)

The data in Table 4. The Results of the Multicollinearity Test above show that all tested variables have VIF values < 10 and tolerance > 0.10, indicating that all variables in this study are free from multicollinearity symptoms.

c. Heteroskedasticity Test



**Figure 2. The result of the Heteroskedasticity Test**

Source: Data processed by SPSS (2023)

In this study, the heteroskedasticity test is conducted using a scatterplot presented in Figure 2. The results of the Heteroskedasticity Test are above. The points on the scatterplot are scattered with an unclear pattern and around 0, so it can be concluded that the regression model is free from heteroskedasticity issues.

**MULTIPLE LINEAR REGRESSION ANALYSIS**

**Table 5. Multiple Linear Regression Analysis**

Coefficients <sup>a</sup>		Unstandardized Coefficients		Standardized Coefficients
Model		B	Std. Error	Beta
1	(Constant)	1.952	1.369	
	Career Motivation (X1)	.047	.113	.043

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Economic Motivation (X2)	.301	.066	.392
Quality Motivation (X3)	.163	.125	.127
Student Perception (X4)	.155	.124	.127
Internship Experience (X5)	.233	.096	.216

a. Dependent Variable: Students' Interest in Pursuing Tax Brevet Certification

Source: Data processed by SPSS (2023)

From Table 5. Multiple Linear Regression Analysis above, the equation for this multiple linear regression research can be formulated as follows:

$$Y = 1.952 + 0.047 X1 + 0.301 X2 + 0.163 X3 + 0.155 X4 + 0.233 X5 + e$$

In the multiple linear regression model, it is known from the constant value that if the variables career motivation, economic motivation, quality motivation, student perception, and internship experience are equal to 0, then the interest of accounting students in pursuing tax brevet certification is 1.952. Additionally, from the regression coefficient values, it can be observed that for each one-unit increase in the variables career motivation, economic motivation, quality motivation, perception, and internship experience, the interest of accounting students in pursuing tax brevet certification will increase by 0.047, 0.301, 0.163, 0.155, and 0.233, respectively.

**HYPOTHESIS TEST**

a. F Test

**Table 6. The results of the F test**

ANOVA <sup>a</sup>						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	186.181	5	37.236	19.961	.000 <sup>b</sup>
	Residual	194.010	104	1.865		
	Total	380.191	109			

a. Dependent Variable: Students' Interest in Pursuing Tax Brevet Certification

b. Predictors: (Constant), Internship Experience, Economic Motivation, Quality Motivation, Student Perception, Career Motivation

Source: Data processed by SPSS (2023)

From Table 6. The results of the F test above show that the calculated F value of 19.961 is greater than the tabulated F value of 2.30, and the significance value of 0.00 is less than 0.05. Therefore, it can be concluded that the variables career motivation, economic motivation, quality motivation, student perception, and internship experience collectively have a significant simultaneous influence on the interest of accounting students in pursuing tax brevet certification.

b. Coefficient of Determination Test (R2)

**Table 7. The results of the R<sup>2</sup> test**

Model Summary <sup>b</sup>				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.700 <sup>a</sup>	.490	.465	1.366

a. Predictors: (Constant), Internship Experience, Economic Motivation, Quality Motivation, Student Perception, Career Motivation

b. Dependent Variable: Students' Interest in Pursuing Tax Brevet Certification

Source: Data processed by SPSS (2023)

In Table 7, the results of the R2 test above show a multiple R or multiple correlation value of 0.70. As a result, the R Square value is 0.49, with an adjusted R Square of 0.465, which is less than 0.5. This means that the independent variables, namely career motivation, economic motivation, quality motivation, perception, and internship experience, can explain approximately 46.5% of the influence on the interest of accounting students in pursuing tax brevet certification, while the remaining 53.5% is influenced by other factors outside the scope of the study.

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c. T-test

**Table 8. The results of the T-test**

Coefficients <sup>a</sup>		
Model		
1	(Constant)	1.426
	Career Motivation (X1)	.420
	Economic Motivation (X2)	4.549
	Quality Motivation (X3)	1.300
	Student Perception (X4)	1.251
	Internship Experience (X5)	2.432
		.157
		.676
		.000
		.196
		.214
		.017

a. Dependent Variable: Students' Interest in Pursuing Tax Brevet Certification

Source: Data processed by SPSS (2023)

Table 8. The results of the T-test yield the following conclusions:

1. The variable career motivation has a calculated t-value of 0.420 < tabulated t-value of 1.983, and a significance value of 0.676 > 0.05. Therefore, it is concluded that the career motivation variable does not significantly influence the interest of accounting students in pursuing tax brevet certification.
2. The variable economic motivation has a calculated t-value of 4.549 > tabulated t-value of 1.983, and a significance value of 0.000 < 0.05. Hence, it is concluded that the economic motivation variable significantly influences the interest of accounting students in pursuing tax brevet certification.
3. The variable quality motivation has a calculated t-value of 1.300 < tabulated t-value of 1.983, and a significance value of 0.196 > 0.05. Thus, it is concluded that the quality motivation variable does not significantly influence the interest of accounting students in pursuing tax brevet certification.
4. The variable student perception has a calculated t-value of 1.251 < tabulated t-value of 1.983, and a significance value of 0.214 > 0.05. Therefore, it is concluded that the student perception variable does not significantly influence the interest of accounting students in pursuing tax brevet certification.
5. The variable internship experience has a calculated t-value of 2.432 > tabulated t-value of 1.983, and a significance value of 0.017 < 0.05. Hence, it is concluded that the internship experience variable significantly influences the interest of accounting students in pursuing tax brevet certification.

## DISCUSSION OF RESEARCH RESULTS

### a. The Influence of Career Motivation on the Interest of Accounting Students in Pursuing Tax Brevet Certification

The results, with a regression coefficient of 0.047 and a significance value of 0.676 > 0.05, along with a calculated t-value (0.420) < tabulated t-value (1.983), indicate that the first hypothesis of this study is rejected. In other words, career motivation does not significantly influence the interest of accounting students in pursuing tax brevet certification. Tax brevet certification is considered only one of the efforts that accounting students can undertake to achieve benefits such as career advancement, promotion opportunities, and professional development in taxation. In practice, the field of specialized accounting careers is quite broad, offering various options such as roles in public accounting, corporate accounting, government accounting, Islamic accounting, and academic accounting. Therefore, this finding aligns with previous studies by Atmakusuma (2021) and Pratama & Maulidan (2022), both of which concluded that career motivation does not significantly influence the interest of accounting students in pursuing tax brevet certification.

### b. The Influence of Economic Motivation on the Interest of Accounting Students in Pursuing Tax Brevet Certification

Based on the conducted data analysis, it is found that the regression coefficient has a value of 0.301, and the significance value is 0.000 < 0.05, with a calculated t-value (4.459) > tabulated t-value (1.983). This indicates that the second hypothesis of this study is accepted. In other words, economic motivation does indeed influence the interest of accounting students in pursuing tax brevet certification. They believe that possessing a tax brevet certificate will enhance their chances of securing long-term, high-paying jobs and opportunities to participate in pension fund programs. Therefore, the results of this study align with research by Saifudin and Darmawan (2019) and Atmakusuma (2021), both of which also show an influence between economic motivation and the intention (interest) of accounting students in pursuing tax brevet certification.

### c. The Influence of Quality Motivation on the Interest of Accounting Students in Pursuing Tax Brevet Certification

From the conducted data analysis, it is found that the regression coefficient has a value of 0.163, and the significance value is 0.196 > 0.05, with a calculated t-value (1.300) < tabulated t-value (1.983). This indicates that the hypothesis of this study is

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rejected. In other words, quality motivation does not significantly influence the interest of accounting students in pursuing tax brevet certification. The anticipated improvement in quality and competence that students expect from obtaining tax brevet certification is not considered sufficient and is seen more as an administrative requirement to become a taxpayer representative. Additionally, enhancing quality is not solely achieved through obtaining tax brevet certification but also through hands-on experience and case study practice in the field. This finding is consistent with the research by Syah (2022), reaching the same conclusion.

### **d. The Influence of Perception on the Interest of Accounting Students in Pursuing Tax Brevet Certification**

The data analysis results show a regression coefficient value of 0.155, and the significance value is  $0.214 > 0.05$ , with a calculated t-value (1.251) < tabulated t-value (1.983). This indicates that the fourth hypothesis of this study is rejected. In other words, student perception does not significantly influence the interest of accounting students in pursuing tax brevet certification. Student perceptions regarding tax brevet certification vary because each individual has their own perspective on the meaning of owning a tax brevet certificate based on their experience, knowledge, and other influences. In this regard, based on the research findings, the perception that obtaining a job, advancing in a career, and enhancing analytical skills in solving tax-related issues can be facilitated by obtaining a tax brevet certification is not necessarily true. This is supported by research by Atmakusuma (2021) with the same conclusion.

### **e. The Influence of Internship Experience on the Interest of Accounting Students in Pursuing Tax Brevet Certification**

Based on the conducted data analysis, it is found that the regression coefficient has a value of 0.233, and the significance value is  $0.017 < 0.05$ , with a calculated t-value (2.432) > tabulated t-value (1.983). This indicates that the fifth hypothesis of this study is accepted. In other words, internship experience does influence the interest of accounting students in pursuing tax brevet certification. Students who have experienced internships in the field of accounting understand the expectations companies have for their employees. They are also accustomed to observing employee qualification requirements that include tax brevet certification as an added value for prospective employees. After completing internship activities, students gain insights into the working world, leading them to strive for self-improvement in skills and competencies through tax brevet certification.

## **IV. CONCLUSION**

Based on the analysis and discussion presented, the following conclusions can be drawn:

1. Career motivation does not influence the interest of undergraduate accounting students at Universitas Brawijaya in pursuing tax brevet certification.
2. Economic motivation influences the interest of undergraduate accounting students at Universitas Brawijaya in pursuing tax brevet certification.
3. Quality motivation does not influence the interest of undergraduate accounting students at Universitas Brawijaya in pursuing tax brevet certification.
4. Student perception does not influence the interest of undergraduate accounting students at Universitas Brawijaya in pursuing tax brevet certification.
5. Internship experience influences the interest of undergraduate accounting students at Universitas Brawijaya in pursuing tax brevet certification.
6. \

## **V. LIMITATIONS**

The conclusions drawn from this study have the following limitations:

1. Based on the results of the coefficient of determination ( $R^2$ ) test, this research can only explain 46.5% of the influence of the 5 motivational factors studied on the interest of accounting students in pursuing tax brevet certification.
2. The research population is derived from only one university, limiting its representativeness to a broader population.
3. Data collection was solely through a questionnaire instrument, restricting respondents to choosing answers based on the statements in the questionnaire items and may not fully depict the actual situation.

## **VI. RECOMMENDATIONS**

Here are recommendations for future research development:

1. Test additional variables that are suspected to influence the interest of accounting students in pursuing tax brevet certification, such as tuition fees and the availability of online or offline learning flexibility.
2. Expand the research population beyond a single university, for example, by comparing universities that offer tax brevet certification with those that do not.



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3. Further examine the interest and motivation of participants in pursuing tax brevet certification and its implications for their work in the field of tax accounting through interview methods.

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