

ABSTRAK

**PENGARUH MOTIVASI PENGETAHUAN PERPAJAKAN,
MOTIVASI KARIR, MOTIVASI EKONOMI, DAN BIAYA BREVET PAJAK
TERHADAP MINAT MAHASISWA AKUNTANSI MENGIKUTI BREVET
PAJAK AB**

(Studi Empiris Mahasiswa Akuntansi di Universitas Sanata Dharma)

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Penelitian ini bertujuan untuk mengetahui pengaruh motivasi pengetahuan perpajakan, motivasi karir, motivasi ekonomi dan biaya pendidikan brevet pajak terhadap minat mahasiswa akuntansi Universitas Sanata Dharma mengikuti brevet pajak AB. Minat mahasiswa mengikuti brevet pajak dapat dipengaruhi oleh motivasi pengetahuan perpajakan, motivasi karir, motivasi ekonomi, dan biaya brevet, karena mahasiswa ingin menambah pengetahuan perpajakan, mempunyai karir yang baik, serta ingin mempunyai penghargaan finansial yang diharapkan, tetapi juga melihat kondisi finansial mahasiswa karena beragamnya biaya untuk brevet pajak.

Metode penelitian yang digunakan dalam penelitian ini adalah metode penelitian kuantitatif. Teknik Pengumpulan data yang dilakukan pada penelitian ini dengan cara menyebarkan kuesioner secara daring melalui *google form*. Teknik penentuan sampel yang dilakukan pada penelitian ini menggunakan teknik *purposive sampling*. Teknik analisis data dilakukan dengan menggunakan analisis regresi linear berganda.

Hasil penelitian menunjukkan bahwa hanya variabel motivasi pengetahuan perpajakan secara parsial berpengaruh terhadap minat mahasiswa akuntansi mengikuti brevet pajak AB. Variabel motivasi karir, motivasi ekonomi, dan biaya brevet secara parsial tidak berpengaruh terhadap minat mahasiswa akuntansi mengikuti brevet pajak AB. Saran untuk peneliti selanjutnya agar mendapatkan jumlah responden yang seimbang antara laki-laki dan Perempuan serta tidak mengikutsertakan responden yang sudah mengikuti brevet pajak agar hasil penelitian dapat lebih baik.

Kata kunci: motivasi, pengetahuan pajak, karir, ekonomi, brevet, minat

ABSTRACT

THE INFLUENCE OF TAX KNOWLEDGE MOTIVATION, CAREER MOTIVATION, ECONOMIC MOTIVATION, AND TAX BREVET COSTS ON ACCOUNTING STUDENTS' INTEREST IN PARTICIPATING THE AB TAX BREVET

(Empirical Study of Accounting Students at Sanata Dharma University)

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This research aims to determine the influence of tax knowledge motivation, career motivation, economic motivation, and the cost of tax brevet education on the interest of accounting students at Sanata Dharma University in participating in the AB tax brevet program. The interest of students in participating in the tax brevet can be influenced by tax knowledge motivation, career motivation, economic motivation, and brevet costs, as students want to increase their tax knowledge, have a good career, and gain the expected financial rewards, but also consider their financial situation due to the varying costs of the tax brevet.

The research method used in this study is quantitative research. The data collection technique carried out in this study was done by distributing questionnaires online through Google Forms. The sample determination technique used in this study was purposive sampling. Data analysis was performed using multiple linear regression analysis.

The results show that only the variable of tax knowledge motivation partially influences the interest of accounting students in following the AB tax brevet. The variables of career motivation, economic motivation, and brevet costs do not partially influence the interest of accounting students in following the AB tax brevet. Suggestions for future researchers are to achieve a balanced number of male and female respondents and not to include respondents who have already participated in the tax brevet so that the research results can be improved

Keywords: motivation, tax knowledge, career, economics, brevet, interest.