



THE EFFECT OF ACCOUNTING STUDENTS' PERCEPTIONS OF TAX BREVET CERTIFICATION AND WORK MOTIVATION ON INTEREST IN PURSUING A CAREER IN TAXATION: A STUDY OF PRIVATE UNIVERSITY STUDENTS IN SURAKARTA

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Abstract

Tax brevet certification is widely regarded as a strategic non-formal training that equips accounting students with practical competencies for entering the taxation profession, yet empirical evidence on how students' perceptions of this certification, together with their work motivation, shape career interest in taxation remains inconsistent across studies conducted in different institutional settings. This study examines the effect of accounting students' perceptions of tax brevet certification and work motivation on interest in pursuing a career in taxation, focusing on students enrolled at four private universities in Surakarta, Indonesia. A quantitative approach was applied using a survey questionnaire distributed through Google Forms to 120 respondents selected through convenience sampling from a population of 2,557 accounting students at Universitas Islam Batik (UNIBA), Universitas Muhammadiyah Surakarta (UMS), Universitas Slamet Riyadi (UNISRI), and Universitas Surakarta (UNSA). Data were analyzed using multiple linear regression with the assistance of SPSS version 25, following validity, reliability, and classical assumption tests. The results indicate that perception of tax brevet certification ($t = 8.717$; $p = 0.000$) and work motivation ($t = 6.537$; $p = 0.000$) each have a significant positive effect on career interest in taxation, and that both variables simultaneously explain 63.7 percent of the variance in career interest ($F = 102.788$; $p = 0.000$). A sensitivity check excluding the two smallest sub-samples confirmed the stability of these findings. The study concludes that strengthening students' positive perception of brevet training and reinforcing their work-related motivation are essential strategies for universities and training providers seeking to increase graduate interest in taxation careers.

Key words: tax brevet certification, work motivation, career interest, taxation profession, accounting students.

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DOI : 10.31604/jips.v13i10.2026.2552-2563

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INTRODUCTION

Taxation occupies an increasingly strategic position in Indonesia's economic development, and the growing number of registered taxpayers together with the rising complexity of tax regulations has expanded the demand for competent tax professionals. Accounting graduates are widely regarded as the primary source of prospective tax professionals because their academic training provides the technical foundation needed to understand tax law, prepare tax documentation, and support compliance activities. However, formal accounting curricula are often considered insufficient on their own to prepare students for professional practice in taxation, which has encouraged the growth of non-formal training programs such as tax brevet certification (Brevet A, B, and C) as a complementary pathway toward career readiness (Hakim et al., 2025).

The strategic importance of the taxation profession is further underscored by ongoing efforts to strengthen tax education at the higher-education level, which have been shown to improve not only students' technical tax knowledge but also their broader awareness of tax compliance and professional responsibility (Kurniawan, 2020). As accounting curricula increasingly incorporate taxation coursework, students are exposed earlier to the conceptual foundations of tax law; however, translating this classroom-based knowledge into genuine career interest appears to depend heavily on how students perceive supplementary, practice-

oriented training such as brevet certification, as well as on the strength of their underlying motivation to enter the profession.

Interest in pursuing a career is not shaped by technical readiness alone; psychological and motivational factors play an equally important role. According to the Theory of Planned Behavior, an individual's intention to engage in a particular behavior, including the intention to pursue a specific career, is formed through a combination of attitude, subjective norm, and perceived behavioral control (Ajzen, 1991, 2020). Positive perceptions toward tax brevet training can strengthen students' attitude toward the taxation profession, while confidence in their own competence, reinforced by motivational drivers such as expected income, job security, and career development opportunities, strengthens their perceived behavioral control and, consequently, their intention to pursue a career in this field.

A number of studies conducted between 2020 and 2025 have examined how perception and motivation relate to accounting students' interest in taxation careers, yet their findings remain inconsistent. Ainul Yakin et al. (2023) found that students' determinants of interest in following brevet training did not always translate into a straightforward effect on career interest, whereas Sulistiyanti et al. (2022) reported that financial reward and labor-market considerations were significant predictors of interest in a tax career. Likewise, while several studies emphasize the role of motivation as a significant predictor of career interest,

Yuniarti and Purwanti (2026) found that tax knowledge had a significant positive effect while motivation itself did not significantly influence students' interest in pursuing a taxation career, illustrating the divergence in empirical results across different institutional and geographic contexts.

Beyond the mixed findings on perception and motivation individually, evidence on participation in brevet training programs also points to a gap between the growing supply of certification opportunities and the relatively modest level of student interest. Several private universities report an increasing number of brevet training batches and participants each year (Josephine et al., 2024), and organizers of dedicated tax training centers have documented consistent enrollment across multiple training periods. Despite this expanding availability, studies conducted at various private higher-education institutions continue to find that student participation and interest in pursuing a taxation career remain uneven, suggesting that access to training alone does not automatically translate into career interest (Aini & Goenawan, 2022).

This inconsistency is particularly evident in Surakarta, Central Java, where four private universities — Universitas Islam Batik (UNIBA), Universitas Muhammadiyah Surakarta (UMS), Universitas Slamet Riyadi (UNISRI), and Universitas Surakarta (UNSA) — maintain active undergraduate accounting programs with a combined enrollment exceeding 2,500 students. As private institutions without the guaranteed employment pathways sometimes associated with public-service tracks, students at these universities are expected to actively build their own career readiness through supplementary training such as tax brevet certification. Yet, to date, no empirical study has examined, within

this specific regional context, how students' perception of brevet certification and their work motivation jointly shape their interest in a taxation career.

Suyanto et al. (2024) note that although numerous studies have examined the influence of knowledge or perception on career interest in isolation, comparatively few have tested the simultaneous influence of perception toward brevet certification and work motivation within a single empirical model, particularly among accounting students in city- or campus-specific contexts such as Surakarta. This gap is compounded by limited attention to how these two factors interact: perception primarily shapes the cognitive and attitudinal basis for career choice, whereas motivation supplies the volitional drive that turns attitude into intention and, ultimately, into behavior.

The conceptual model tested in this study therefore positions perception of tax brevet certification and work motivation as complementary rather than competing explanations of career interest. Perception operates primarily through the cognitive dimension of career decision-making, shaping students' beliefs about the practical benefits, relevance, and prestige associated with brevet certification, whereas motivation operates through the volitional dimension, reflecting students' expectations regarding income, career stability, and professional growth. Based on this framework, the study proposes that perception of tax brevet certification has a significant positive effect on interest in pursuing a career in taxation (H1), that work motivation has a significant positive effect on interest in pursuing a career in taxation (H2), and that perception of tax brevet certification and work motivation simultaneously have a significant positive effect on interest in pursuing a career in taxation (H3).

Building on this gap, the present study examines the effect of accounting students' perceptions of tax brevet certification and their work motivation, both partially and simultaneously, on their interest in pursuing a career in taxation, using primary survey data collected from 120 accounting students across four private universities in Surakarta. Specifically, the study addresses three research questions: (1) does perception of tax brevet certification significantly affect interest in a taxation career; (2) does work motivation significantly affect interest in a taxation career; and (3) do perception of tax brevet certification and work motivation simultaneously affect interest in a taxation career? The novelty of this study lies in its integration of perception and motivation within a single regression model applied to a regional population that has not previously been examined in the literature, together with a sensitivity analysis that tests the robustness of the findings against the unequal distribution of respondents across the four participating universities. The findings are expected to provide empirical guidance for universities, training providers, and students in designing more effective strategies to strengthen interest in taxation careers among accounting graduates.

METHOD

This study employed a quantitative research design with a hypothesis-testing approach, in line with the aim of measuring the influence of two independent variables — perception of tax brevet certification and work motivation — on one dependent variable, interest in pursuing a career in taxation (Sugiyono, 2020). Primary data were collected directly from respondents using a closed-ended questionnaire distributed online through Google Forms; secondary data in the form of

prior journal articles and institutional reports were used to support the theoretical framework and discussion.

The population comprised active undergraduate accounting students at four private universities in Surakarta: Universitas Islam Batik (UNIBA, 118 students), Universitas Muhammadiyah Surakarta (UMS, 1,983 students), Universitas Slamet Riyadi (UNISRI, 438 students), and Universitas Surakarta (UNSA, 18 students), yielding a total population of 2,557 students. Respondents were selected using convenience sampling, a non-probability technique in which participants are chosen based on accessibility and willingness to participate, considered appropriate given the time and cost constraints of the study and the absence of a complete and up-to-date sampling frame across all four institutions. Given the study's three variables and twelve underlying indicators, and following the general guideline that a feasible sample size for multivariate behavioral research ranges between 30 and 500 respondents, a target of 120 respondents was set and subsequently achieved: 84 from UMS, 31 from UNISRI, 4 from UNIBA, and 1 from UNSA.

The research instrument was a structured questionnaire built around indicators for each of the three variables and measured using a five-point Likert scale ranging from 1 (strongly disagree) to 5 (strongly agree). Prior to the main analysis, all items were tested for validity using Pearson product-moment correlation at a 5 percent significance level and for reliability using Cronbach's Alpha, with a threshold of 0.60 required for an instrument to be considered reliable (Ghozali, 2018).

Data analysis proceeded through several stages using IBM SPSS Statistics version 25. Descriptive statistics were first computed to summarize respondent characteristics and mean item scores.

Classical assumption tests were then conducted, comprising a multicollinearity test using tolerance and variance inflation factor (VIF) values, a heteroscedasticity test using the Glejser method, an autocorrelation test using the runs test, and a normality test using the Kolmogorov–Smirnov procedure with a Monte Carlo significance estimate. Hypothesis testing was then carried out using multiple linear regression analysis, expressed as $Y = a + b_1X_1 + b_2X_2 + e$, where Y denotes interest in pursuing a career in taxation, X_1 denotes perception of tax brevet certification, X_2 denotes work motivation, a is the constant, b_1 and b_2 are the regression coefficients, and e is the error term. The partial effect of each independent variable was evaluated using the t-test, the simultaneous effect of both independent variables was evaluated using the F-test, and the proportion of variance explained by the model was evaluated using the coefficient of determination (R^2).

Because the distribution of respondents across the four universities was highly unequal — with UMS accounting for 70.0 percent of the sample compared with only 0.8 percent from UNSA — an additional sensitivity analysis was performed by re-estimating the regression model after excluding the five respondents from UNIBA and UNSA, leaving a sub-sample of 115 respondents from UMS and UNISRI only. This robustness check was intended to verify that the dominance of UMS respondents in the overall sample did not unduly distort the study's conclusions.

Results

Respondent Characteristics

Data collection was conducted through an online questionnaire distributed to accounting students at four private universities in Surakarta and yielded 120 usable responses that met the criteria for analysis. Table 1 summarizes the demographic and

academic characteristics of the respondents.

Table 1. Respondent Characteristics

Variable	Category	n	%
Gender	Female	62	51.7
	Male	58	48.3
University	UNIBA	4	3.3
	UMS	84	70.0
	UNISRI	31	25.8
	UNSA	1	0.8
Taken a Taxation Course	Yes	67	55.8
	No	53	44.2
Brevet Training Experience	Yes	70	58.3
	No	50	41.7
Total		120	100.0

Source: Primary data processed, 2026

Table 1 shows that female respondents (51.7 percent) slightly outnumbered male respondents (48.3 percent), reflecting a broadly balanced gender composition. The majority of respondents were enrolled at UMS (70.0 percent), followed by UNISRI (25.8 percent), UNIBA (3.3 percent), and UNSA (0.8 percent); this imbalance stems directly from the convenience sampling technique and the larger accounting-student population at UMS, and is addressed later through the sensitivity analysis. More than half of the respondents (55.8 percent) had already taken a taxation course, indicating that most participants possessed at least a basic conceptual understanding of taxation when responding to the questionnaire, while 58.3 percent reported having previous experience with tax brevet training, suggesting a reasonably strong awareness among accounting students of the importance of tax certification as career preparation.

Validity and Reliability Test

All fifteen questionnaire items — five for perception of tax brevet certification (X_1), five for work motivation (X_2), and five for interest in pursuing a career in taxation (Y) — were tested for validity using Pearson product-moment correlation. Every item produced a significance value (p) of 0.000, well below the 0.05 threshold,

confirming that all items validly measured their intended construct. Reliability was then assessed using Cronbach's Alpha, with results presented in Table 2.

Table 2. Reliability Test Results

Variable	Cronbach's Alpha	Description
Perception of Tax Brevet Certification (X_1)	0.873	Reliable
Work Motivation (X_2)	0.863	Reliable
Interest in Pursuing a Career in Taxation (Y)	0.860	Reliable

Source: Primary data processed, 2026

As shown in Table 2, all three variables produced Cronbach's Alpha coefficients well above the 0.60 threshold, ranging from 0.860 to 0.873. These results indicate that the questionnaire items for perception of tax brevet certification, work motivation, and interest in pursuing a career in taxation were all internally consistent and reliable for further statistical analysis.

Descriptive Statistics

Descriptive statistics were computed to summarize respondents' average level of agreement with each variable, measured on the five-point Likert scale. The results are presented in Table 3.

Table 3. Descriptive Statistics of Research Variables

Variable	Mean	Category
Perception of Tax Brevet Certification (X_1)	3.30	Agree
Work Motivation (X_2)	3.27	Agree
Interest in Pursuing a Career in Taxation (Y)	3.25	Agree

Source: Primary data processed, 2026

The mean scores in Table 3 fall within the "agree" range of the Likert scale for all three variables, indicating that respondents generally held favorable views of tax brevet certification, reported moderately strong work motivation toward a taxation career, and expressed a reasonably

positive interest in pursuing a career in the field. Perception of tax brevet certification obtained the highest mean (3.30), suggesting that, on average, students place slightly greater value on the perceived benefits of brevet training than on work-motivation factors or on their overall career interest.

Classical Assumption Test

Before hypothesis testing, four classical assumption tests were performed to ensure that the regression model produced valid and unbiased estimates. The results are summarized in Table 4.

Table 4. Summary of Classical Assumption Test Results

Test	Statistic	Criterion	Conclusion
Multicollinearity	Tolerance = 0.816; VIF = 1.226 (X_1 , X_2)	Tolerance > 0.10; VIF < 10	No multicollinearity
Autocorrelation (Runs Test)	Asymp. Sig. = 0.359	Sig. > 0.05	No autocorrelation
Heteroscedasticity (Glejser)	Sig. = 0.447 (X_1); 0.164 (X_2)	Sig. > 0.05	No heteroscedasticity
Normality (Kolmogorov-Smirnov, Monte Carlo)	Sig. = 0.659	Sig. > 0.05	Residuals normally distributed

Source: Primary data processed, 2026

The tolerance values for both independent variables (0.816) exceeded the minimum threshold of 0.10, and the corresponding VIF values (1.226) were well below the maximum threshold of 10, indicating that the regression model was free of multicollinearity. The runs test produced a significance value of 0.359, greater than 0.05, indicating no autocorrelation among the residuals. The Glejser test produced significance values of 0.447 for X_1 and 0.164 for X_2 , both above 0.05, indicating that the model was free of heteroscedasticity. Finally, the Kolmogorov-Smirnov test, using a Monte Carlo significance estimate, produced a value of 0.659, well above 0.05, confirming that the residuals were normally distributed. Collectively, these results indicate that the regression model satisfied all classical assumptions required for reliable hypothesis testing.

Multiple Linear Regression Analysis

Multiple linear regression analysis was conducted to examine the effect of perception of tax brevet certification (X_1) and work motivation (X_2) on interest in pursuing a career in taxation (Y). The results are presented in Table 5.

Table 5. Multiple Linear Regression Results

Model	B	Std. Error	Beta	t	Sig.
Constant	1.128	1.109	-	1.017	0.311
Perception of Tax Brevet Certification (X_1)	0.516	0.059	0.537	8.717	0.000
Work Motivation (X_2)	0.407	0.062	0.403	6.537	0.000

Source: Primary data processed, 2026

Based on Table 5, the regression equation obtained is $Y = 1.128 + 0.516X_1 + 0.407X_2 + e$. The positive constant of 1.128 indicates that, in the absence of any perception of brevet certification or work motivation, interest in pursuing a career in taxation remains at a positive baseline level, although this constant itself is not statistically significant ($t = 1.017$; $p = 0.311$). The regression coefficient for X_1 (0.516) indicates that each one-unit increase in perception of tax brevet certification is associated with a 0.516-unit increase in interest in pursuing a career in taxation, holding work motivation constant, and this effect is significant ($t = 8.717$; $p = 0.000$). Likewise, the regression coefficient for X_2 (0.407) indicates that each one-unit increase in work motivation is associated with a 0.407-unit increase in career interest, holding perception constant, and this effect is also significant ($t = 6.537$; $p = 0.000$). Because both p -values are below 0.05, hypotheses H1 and H2 are supported: perception of tax brevet certification and work motivation each have a significant positive partial effect on interest in pursuing a career in taxation.

Simultaneous Test (F-Test) and Coefficient of Determination

The simultaneous effect of both independent variables and the overall explanatory power of the model were evaluated using the F-test and the coefficient of determination (R^2), summarized in Table 6.

Table 6. F-Test and Coefficient of Determination (R^2)

Statistic	Value
F	102.788
Sig. (F)	0.000
R	0.798
R Square	0.637
Adjusted R Square	0.631
Std. Error of the Estimate	3.412

Source: Primary data processed, 2026

Table 6 shows an F-value of 102.788 with a significance value of 0.000, well below 0.05, indicating that perception of tax brevet certification and work motivation together have a statistically significant simultaneous effect on interest in pursuing a career in taxation. Hypothesis H3 is therefore supported. The model produced an R value of 0.798 and an R^2 of 0.637, meaning that the two independent variables jointly explain 63.7 percent of the variance in career interest, while the remaining 36.3 percent is explained by factors outside the model, such as financial reward, labor-market considerations, self-efficacy, or family environment.

Sample Composition Sensitivity Analysis

Given the highly unequal distribution of respondents across the four participating universities, a sensitivity analysis was performed by excluding the five respondents from UNIBA and UNSA and re-estimating the regression model using the remaining 115 respondents from UMS and UNISRI. The comparison between the main model and the sensitivity model is presented in Table 7.

Table 7. Comparison of Main Model and Sensitivity Model

Parameter	Main Model (n = 120)	Sensitivity Model (n = 115)
Coefficient X_1 (t; Sig.)	0.516 (8.717; 0.000)	0.523 (8.728; 0.000)
Coefficient X_2 (t; Sig.)	0.407 (6.537; 0.000)	0.386 (6.087; 0.000)
Beta X_1	0.537	0.552
Beta X_2	0.403	0.385
R Square	0.637	0.633
F (Sig.)	102.788 (0.000)	96.670 (0.000)

Source: Primary data processed, 2026

As shown in Table 7, the regression coefficients, significance levels, standardized Beta coefficients, and overall model fit (R^2 and F-value) remained highly consistent between the main model (n = 120) and the sensitivity model (n = 115), with R^2 decreasing only marginally from 0.637 to 0.633. Perception of tax brevet certification (X_1) remained the more dominant predictor in both models, as reflected in its consistently higher standardized Beta coefficient. This consistency indicates that the dominance of UMS respondents within the overall sample composition did not materially distort the study's conclusions, and that the relationships identified between perception, motivation, and career interest can be considered robust to variation in the composition of the sample across universities.

Discussion

The Effect of Perception of Tax Brevet Certification on Interest in Pursuing a Career in Taxation

The results of the t-test for the first hypothesis (H1) show that perception of tax brevet certification (X_1) has a t-value of 8.717 with a significance value of 0.000 ($p < 0.05$), leading to the rejection of the null hypothesis. This finding, together with the positive regression coefficient of 0.516, indicates that the more favorably accounting students perceive the benefits, relevance, and career value of tax brevet training, the stronger their interest in pursuing a career in the taxation profession, holding work motivation constant.

This finding is consistent with human capital theory, which

conceptualizes education, training, and certification as forms of investment that raise an individual's productivity and value in the labor market. Tax brevet certification, as a form of non-formal training, appears to be perceived by accounting students as an investment in competence that strengthens their confidence, technical skills, and competitiveness when entering the taxation workforce. The more clearly students perceive brevet certification as formally recognized evidence of competence — valued by tax offices and tax consulting firms alike — the stronger their motivation to pursue a career in this field.

The result also reinforces Hakim et al. (2025), who found that accounting students' perception of taxation and brevet certification encourages their interest in pursuing a taxation career, and is broadly consistent with evidence that positive perceptions of tax training are associated with stronger career-related interest among accounting students (Fitrimawati Ndruru & Sidharta, 2025). At the same time, this finding diverges from studies such as Ainul Yakin et al. (2023), who did not find a consistent positive relationship between brevet-related determinants and career interest. Such divergence is plausibly explained by differences in respondent characteristics, the extent of students' exposure to information about brevet programs, and the institutional context in which each study was conducted, all of which can shape how strongly students perceive the practical value of certification.

From a practical standpoint, this finding suggests that efforts by universities to communicate the benefits and urgency of tax brevet certification — whether through course content, seminars, or partnerships with professional training providers — have real potential to shape students'

perceptions in a way that ultimately increases their interest in pursuing careers as tax consultants, staff within the tax authority, or other taxation practitioners.

The Effect of Work Motivation on Interest in Pursuing a Career in Taxation

The results of the t-test for the second hypothesis (H2) show that work motivation (X_2) has a t-value of 6.537 with a significance value of 0.000 ($p < 0.05$), leading to the rejection of the null hypothesis. The positive regression coefficient of 0.407 indicates that increases in students' work motivation — reflected in their expectation of ample job opportunities, alignment with their educational background, opportunities to develop expertise, and expectations of additional income and future financial security — are associated with a corresponding increase in interest in pursuing a career in taxation, holding perception of brevet certification constant.

This result is consistent with expectancy-based motivation theory, which holds that individuals are motivated to act when they believe their effort will lead to good performance and that this performance will, in turn, produce outcomes they genuinely value. Within this study, students who believe that a career in taxation will provide fair compensation, a clear career path, and opportunities for professional development display stronger motivational drive toward that profession. This motivational process also complements the Theory of Planned Behavior, in which motivation strengthens perceived behavioral control — confidence in one's own capacity to succeed — which subsequently reinforces the intention to pursue the corresponding career (Ajzen, 2020).

This finding aligns with Sulistiyanti et al. (2022), who found that financial reward and labor-market considerations significantly influence accounting students' interest in a taxation career, and with Syukur and Sitinjak (2025), who found that motivation contributes meaningfully to career interest in the field of taxation. Nevertheless, the result contrasts with Yuniarti and Purwanti (2026), who found that motivation did not significantly affect students' interest in a taxation career in their sample. Such differences are plausibly attributable to variation in the motivational indicators used, the demographic composition of respondents, and differences in the academic environment across the institutions studied, all of which may moderate the strength of the relationship between motivation and career interest.

Comparing the standardized coefficients (Beta) of the two predictors, perception of tax brevet certification (Beta = 0.537) contributes slightly more strongly to interest in pursuing a taxation career than work motivation (Beta = 0.403), although both effects are statistically significant. This suggests that, while both cognitive and motivational pathways matter, universities and training providers may achieve the greatest impact by strengthening students' motivational readiness alongside, rather than instead of, their perception of the practical value of brevet certification — for example, through career mentoring, realistic exposure to the day-to-day work of tax professionals, and structured guidance on career planning.

The Simultaneous Effect of Perception of Tax Brevet Certification and Work Motivation on Interest in Pursuing a Career in Taxation

The results of the F-test for the third hypothesis (H3) show an F-value of 102.788 with a significance value of

0.000 ($p < 0.05$), leading to the rejection of the null hypothesis. This confirms that perception of tax brevet certification (X_1) and work motivation (X_2) simultaneously exert a significant positive effect on interest in pursuing a career in taxation (Y), together explaining 63.7 percent of its variance, as shown by the R^2 value in Table 6.

This finding is consistent with the Theory of Planned Behavior, which holds that behavioral intention is formed from a combination of beliefs — in this case, beliefs about the value of brevet certification and beliefs about the rewards associated with work motivation — that work together, rather than in isolation, to shape career interest. Mechanistically, perception of tax brevet certification provides the cognitive foundation, in the form of beliefs about the benefit and technical competence gained from certification, which shapes attitude toward the taxation profession; work motivation, in turn, supplies the volitional drive, in the form of beliefs about reward, fit, and career prospects, which reinforces perceived behavioral control. Because these two pathways operate on different components of intention formation, their joint presence produces a combined effect on career interest that is larger than either factor operating alone.

This result is consistent with prior evidence that combines cognitive and motivational predictors of career interest, including studies showing that motivation and perception jointly and significantly shape students' interest in taxation-related training and career paths (Syukur & Sitinjak, 2025). The consistency of this pattern across different research contexts strengthens the argument that cognitive factors, such as perception, and psychological factors, such as motivation, should be treated as complementary and mutually reinforcing influences on career interest,

rather than as independent, unrelated determinants.

In practical terms, these results suggest that efforts to increase accounting students' interest in pursuing careers in taxation are likely to be most effective when pursued in an integrated manner — for instance, through a well-designed tax brevet program that is deliberately paired with career-orientation activities that build students' motivational readiness, such as structured exposure to real career pathways, alumni mentoring, and internship opportunities with tax offices or tax consulting firms.

CONCLUSION

This study examined the effect of accounting students' perceptions of tax brevet certification and their work motivation on interest in pursuing a career in taxation among 120 students at four private universities in Surakarta. The results show that perception of tax brevet certification has a significant positive partial effect on career interest ($t = 8.717$; $p = 0.000$; $b = 0.516$), that work motivation has a significant positive partial effect on career interest ($t = 6.537$; $p = 0.000$; $b = 0.407$), and that the two variables simultaneously have a significant positive effect on career interest, jointly explaining 63.7 percent of its variance ($F = 102.788$; $p = 0.000$). A sensitivity analysis excluding the smallest sub-samples confirmed that these relationships remained stable, indicating that the findings are reasonably robust despite the unequal distribution of respondents across the four participating universities. Even so, the reliance on convenience sampling, the cross-sectional design, and the use of only two predictor variables mean the findings should be generalized with caution beyond the studied population. Universities are encouraged to strengthen students' positive perception

of tax brevet certification and their career-related motivation in an integrated way, for example by offering brevet training as a credit-bearing option, partnering with certified training providers, and organizing regular career-orientation activities such as seminars or visits to tax offices and tax consulting firms. Students, in turn, are encouraged to pursue at least one brevet certification before their final semester and to actively seek career guidance from lecturers, alumni, or internship experience in the taxation field. Future research should incorporate additional predictors such as self-efficacy, training cost and accessibility, and family support, and extend data collection to public universities or other regions using probability sampling and a longitudinal design.

ACKNOWLEDGMENT

The author would like to thank the accounting students of Universitas Islam Batik Surakarta, Universitas Muhammadiyah Surakarta, Universitas Slamet Riyadi Surakarta, and Universitas Surakarta who participated as respondents in this study, as well as the academic supervisor and the Faculty of Economics and Business, Universitas Slamet Riyadi Surakarta, for their guidance and support throughout the research and preparation of this article.

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