

Motivational Determinants of Accounting Students' Engagement in Tax Brevet Programs: Insights from a Behavioral Intention Framework

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Abstract

This study aims to analyze the influence of tax knowledge motivation, career motivation, and economic motivation on accounting students' interest in pursuing tax brevet certification, grounded in the Theory of Planned Behavior. Utilizing an explanatory quantitative approach, data was collected hybridly (147 face-to-face respondents and 129 online respondents) via structured questionnaires and analyzed using Partial Least Squares Structural Equation Modeling. The results confirm a significant positive influence of all three motivational factors, with tax knowledge motivation emerging as the strongest predictor, followed by career motivation and economic motivation. The findings indicate that students motivated to deepen their tax competency, enhance career prospects, and achieve financial stability are more inclined to pursue the program. However, a gap between high motivation and intention realization was identified, potentially attributed to financial constraints, time limitations, or insufficient institutional support. Consequently, educational institutions need to align academic programs with labor market demands and address implementation barriers to bridge the motivation-behavior gap in career-oriented education.

Keywords: Career Development; Economic Motivation; Student Motivation; Tax Brevet Certification; Tax Knowledge

Abstrak

Penelitian ini bertujuan menganalisis pengaruh motivasi pengetahuan perpajakan, motivasi karir, dan motivasi ekonomi terhadap minat mahasiswa akuntansi dalam mengikuti sertifikasi brevet pajak, berlandaskan Theory of Planned Behavior. Menggunakan pendekatan kuantitatif eksplanatori, data dikumpulkan secara hibrid (147 responden tatap muka dan 129 responden daring) melalui kuesioner terstruktur dan dianalisis dengan Partial Least Squares Structural Equation Modeling. Hasilnya mengonfirmasi pengaruh positif signifikan dari ketiga motivasi tersebut, dengan motivasi pengetahuan perpajakan sebagai prediktor terkuat, diikuti oleh motivasi karir dan motivasi ekonomi. Temuan mengindikasikan bahwa mahasiswa yang termotivasi memperdalam kompetensi perpajakan, meningkatkan prospek karir, dan mencapai stabilitas finansial lebih cenderung berminat mengikuti program. Namun, teridentifikasi kesenjangan

antara motivasi tinggi dan realisasi niat, diduga akibat hambatan finansial, kendala waktu, atau kurangnya dukungan institusional. Implikasinya, institusi pendidikan perlu menyelaraskan program akademik dengan kebutuhan pasar kerja serta mengatasi hambatan implementasi guna menjembatani kesenjangan motivasi-perilaku dalam pendidikan berbasis karir.

Kata Kunci: Motivasi Ekonomi; Motivasi Mahasiswa; Pengetahuan Perpajakan; Pengembangan Karir; Program Brevet Pajak

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1. Introduction

In an increasingly dynamic job market, the demand for professionals with specialized skills, particularly in the field of taxation, continues to rise. This is attributed to the complexity of the tax system, which necessitates a deep understanding and specific skills for effective implementation. The Directorate General of Taxes (2024) reported that in that year, the workforce in the taxation sector reached approximately 40.000 individuals, while the number of tax consultants was around 6.000, according to data from the Tax Consultant Information System. This data indicates a significant gap between the available tax professionals and the 69.1 million taxpayers in Indonesia (RAPBN, 2024). This situation creates substantial career opportunities in the taxation field for university graduates, particularly those from accounting programs.

To bridge this gap, accounting students must possess additional competencies beyond their formal educational qualifications, one of which is through tax brevet certification. This certification is widely recognized as a form of validation of professional competence in taxation, enhancing students' competitiveness in the job market (Darmawan, 2019). Saifudin and Darmawan (2020) emphasize that tax brevet serves as a crucial instrument that provides a comprehensive understanding of the technical aspects and regulations of taxation, which are highly relevant to the needs of the modern workforce. The certification comprises several levels: Tax Brevet A, Tax Brevet B, and Tax Brevet C. However, the interest of accounting students in participating in tax brevet programs remains relatively low.

The low interest among students in tax brevet programs presents a primary issue for this research. Interest is defined as an individual's inclination that influences their decision to engage in specific activities. In this context, students' interest in pursuing tax brevet certification is influenced by several motivational factors, namely tax knowledge motivation, career motivation, and economic motivation. The Theory of

Planned Behavior, developed by Fishbein and Ajzen in 1975, Ajzen (1991), suggests that an individual's intention to perform a specific action is influenced by their attitude toward the behavior, subjective norms, and perceived behavioral control. Therefore, a thorough understanding of these motivations is essential to enhance students' interest in pursuing tax brevet certification.

Generally, previous studies have proposed solutions to increase students' awareness of the importance of tax brevet through motivational approaches. However, these studies have yielded varying findings regarding the relationship between these motivations and the interest in pursuing tax brevet certification. According to Rahayu et al. (2021), students with high tax knowledge motivation tend to exhibit greater interest in pursuing tax brevet due to the relevance of this knowledge to their professional practice. Conversely, Wahyuni et al. (2017) found that tax knowledge motivation does not significantly influence students' interest.

To provide a more specific solution, career motivation is also considered a crucial factor in determining students' interest in pursuing tax brevet certification. Sarjono (2011) posits that students with high career motivation are driven to pursue tax brevet as they view the certification as a pathway to achieving better career positions. Nevertheless, research findings regarding career motivation also show uncertainty, with Aniswatin et al. (2020) identifying a significant positive relationship, while Rahayu et al. (2021) found no significant relationship between career motivation and students' interest in pursuing tax brevet.

In addition to career motivation, economic motivation has been proposed as a specific solution in several literatures. Saifudin and Darmawan (2020) explain that economic motivation plays a vital role as students perceive tax brevet as a long-term investment that can provide financial stability through high-paying jobs. However, conflicting results exist, as Binekas and Larasari (2022) found that economic motivation does not significantly influence students' interest, while Rahayu et al. (2021) indicated that economic motivation has a significant positive impact.

Previous research has generally identified motivational factors that can influence students' interest in pursuing tax brevet certification; however, inconsistencies in research findings remain. This inconsistency presents a research gap that requires further exploration. Therefore, this study aims to address this gap by re-examining the influence of tax knowledge motivation, career motivation, and economic motivation on students' interest in pursuing tax brevet certification, utilizing a broader sample of accounting students from accredited universities in Balikpapan.

Consequently, the research findings are expected to provide further clarity regarding the relationship between these three motivations and interest in pursuing tax brevet certification.

The primary objective of this study is to determine the extent to which tax knowledge motivation, career motivation, and economic motivation influence accounting students' interest in pursuing tax brevet certification. This research also aims to contribute theoretically by enriching the literature related to motivational factors in the context of professional certification in taxation. Practically, the findings of this study are expected to assist educational institutions and tax brevet program organizers in designing effective strategies to enhance interest and participation among accounting students. The novelty of this research lies in its integrative approach to the three motivations that potentially influence students' interest, as well as its scope involving well-accredited universities in Balikpapan, making it more representative of the existing phenomenon.

2. Methodology

2.1. Research Design

This study adopts a quantitative approach using an explanatory method to examine the influence of tax knowledge motivation, career motivation, and economic motivation on students' interest in participating in the tax brevet program. The explanatory method was selected to explore causal relationships between independent variables and the dependent variable. This design allows for hypothesis testing and determining the magnitude and direction of the influence among variables using statistical analysis.

2.2. Population and Sample

The population in this study consists of all undergraduate accounting students from universities in Balikpapan. The choice of Balikpapan is based on its status as a growing urban center with a diverse academic environment that reflects national-level higher education dynamics. The sample was selected using an accidental sampling technique, in which respondents were selected based on their availability and willingness to participate during data collection. Utilizing a quantitative approach, this study employs an explanatory design by collecting data from 147 respondents through direct methods and 129 respondents via online platforms.

2.3. Variables and Operational Definitions

The study consists of one dependent variable: students' interest in participating in the tax brevet program, and three independent variables: tax

knowledge motivation, career motivation, and economic motivation. Each variable was operationally defined based on relevant literature.

Tax knowledge motivation refers to the internal drive of students to deepen their understanding of tax regulation and practices. It is measured through indicators such as the desire to improve tax literacy, awareness of tax function, and interest in applying tax theory in real-world contexts (Rahayu et al., 2021).

Career motivation is defined as the internal desire to achieve career advancement through professional certification. This variable is measured through indicators such as career planning, perception of employment opportunities, and willingness to invest in career-related education (Sarjono, 2011).

Economic motivation refers to the students' drive to achieve financial stability and higher income prospects. Indicators for this variable include income expectations, perceived economic benefits of certification, and financial goals alignment (Saifudin & Darmawan, 2020).

Students' interest in participating in the tax brevet program is the extent to which students express enthusiasm, intention, and plan to join the program. It is measured through indicators such as interest in registration, perception of program relevance, and motivation to enhance competitiveness (Wahyuni et al., 2017).

2.4. Data Collection Technique

Data were collected using a structured questionnaire distributed via Google Forms. The questionnaire consisted of two sections. The first section gathered demographic data including gender, semester, and university affiliation. The second section consisted of Likert-scale items measuring the constructs of interest, with response options ranging from 1 (Strongly Disagree) to 5 (Strongly Agree). Prior to distribution, the questionnaire underwent content validity checks by academic experts and a pilot test involving 30 students to ensure clarity and reliability.

2.5. Instrument Validity and Reliability

To assess instrument validity, convergent validity and discriminant validity were tested using loading factor, Average Variance Extracted, and cross-loading analysis. A loading factor above 0.7 and an AVE above 0.5 indicated acceptable validity (Hair et al., 2019). Discriminant validity was confirmed if each construct had higher loading on its own indicators than on other constructs.

Reliability analysis was conducted using Cronbach's Alpha and Composite Reliability. Values of Cronbach's Alpha and CR above 0.7 confirmed internal consistency reliability (Ghozali, 2023). The instrument passed all validity and reliability thresholds, confirming its adequacy for further analysis.

2.6. Data Analysis Technique

The data analysis employed Partial Least Squares Structural Equation Modeling (PLS-SEM) using SmartPLS 3.0. PLS-SEM was selected due to its capability to analyze complex relationships between latent variables with small to medium sample sizes. The analysis process consisted of two main stages: the measurement model evaluation and the structural model evaluation.

Measurement model evaluation assessed the reliability and validity of each construct, including indicator reliability, internal consistency reliability, convergent validity, and discriminant validity. Structural model evaluation tested the research hypotheses through path coefficient analysis, significance level using t-statistics, and coefficient of determination (R-squared) for each endogenous variable.

The significance of the model paths was evaluated using bootstrapping with 5,000 resamples. A t-statistic greater than 1.96 and a p-value below 0.05 indicated statistically significant relationships (Hair et al., 2019). Multicollinearity among predictors was checked using the Variance Inflation Factor, ensuring that all values were below the threshold of 5.

2.7. Ethical Considerations

This study adhered to ethical research standards by ensuring the confidentiality and anonymity of all participants. Respondents were informed about the purpose of the study, their right to withdraw at any time, and how the data would be used. Informed consent was obtained digitally before respondents proceeded with the questionnaire. The study did not involve any physical or psychological risk to participants and complied with institutional research ethics guidelines.

2.8. Limitations

Despite its rigorous design, the study acknowledges some limitations. The use of accidental sampling may introduce bias due to the non-random nature of participant selection. Furthermore, the scope is limited to undergraduate accounting students in Balikpapan, which may affect generalizability.

Future research may consider broader geographic coverage and probabilistic sampling techniques to enhance representativeness.

2.9. Software and Tools

Data analysis was conducted using Microsoft Excel for data cleaning and SmartPLS 3.0 for statistical modeling. The choice of SmartPLS aligns with the study's goal to explore complex model relationships using reflective indicators, particularly in exploratory research settings where distributional assumptions are minimal.

3. Results and Discussion

3.1. Descriptive Statistics

This section presents a descriptive analysis of the respondents' profiles and the variables investigated in this study. The sample consisted of 276 accounting students from several accredited universities in Balikpapan. Respondents were primarily composed of students in their 5th to 7th semester, which implies a relatively advanced level of academic exposure to taxation subjects. The gender distribution was balanced, indicating no potential gender-related bias in perceptions regarding tax certification programs.

Descriptive statistics revealed that students generally exhibited moderate to high levels of motivation across all three motivational constructs—tax knowledge motivation, career motivation, and economic motivation. Most students agreed with statements relating to the benefits of tax knowledge and acknowledged the importance of tax brevet certification in improving their career prospects and earning potential. However, despite these favorable motivational conditions, the actual intention to participate in a tax brevet program remained low among a significant portion of respondents. This reflects a motivational-intentional gap that this study seeks to explain through inferential analysis.

3.2. Outer Model Evaluation (Measurement Model)

Prior to hypothesis testing, the measurement model was evaluated to assess the reliability and validity of the research constructs. All indicators for each construct showed outer loading values above the recommended threshold of 0.70, confirming item reliability (Hair et al., 2019). The Average Variance Extracted for all constructs exceeded 0.50, indicating satisfactory convergent validity.

Discriminant validity was tested using the Fornell-Larcker criterion and the Heterotrait-Monotrait ratio. The square root of the AVE for each construct was greater than its correlation with other constructs, and HTMT values were below 0.90. These results confirm that each construct is empirically distinct and that multicollinearity does not compromise the results.

Internal consistency reliability was confirmed with Cronbach's Alpha and Composite Reliability values, all exceeding the 0.70 threshold. Therefore, the outer model satisfied all reliability and validity criteria, supporting the adequacy of the instrument in capturing the latent constructs under investigation.

3.3. Inner Model Evaluation (Structural Model)

The structural model was tested using Partial Least Squares Structural Equation Modeling (PLS-SEM) via SmartPLS 3.0. The bootstrapping technique with 5,000 subsamples was used to determine the significance of path coefficients. The model's coefficient of determination (R^2) for the dependent variable, students' interest in tax brevet programs, was 0.598. This indicates that 59.8% of the variance in students' interest is explained by the three motivational variables.

Hypothesis testing revealed that tax knowledge motivation has a positive and significant effect on students' interest in tax brevet programs (t-statistic = 6.798, p-value < 0.001). This supports the findings of Rahayu et al. (2021), who emphasized that students with a high motivation to acquire tax knowledge are more likely to pursue formal certification as a means to validate their understanding. Students perceive the tax brevet program not only as an opportunity to deepen their academic knowledge but also as a practical platform to apply tax principles in real-world settings.

Career motivation also demonstrated a positive and significant effect on students' interest (t-statistic = 6.739, p-value < 0.001). This finding aligns with Sarjono (2011), suggesting that students motivated by career advancement view the tax brevet certification as a strategic investment. Students are aware that possessing a brevet certificate enhances employability and signals a higher level of commitment and preparedness for taxation-related roles within organizations.

Economic motivation had a similarly positive and statistically significant impact on students' interest (t-statistic = 3.699, p-value < 0.001). This confirms the conclusions of Saifudin and Darmawan (2020), who noted that students seeking economic benefits such as higher salaries and

financial security are more likely to pursue certifications that can improve their job market prospects. Students associate the brevet with better-paying job opportunities and financial independence, thus reinforcing their interest in the program.

3.4. Discussion of Findings

The results indicate that all three motivational variables—tax knowledge, career, and economic—exert a statistically significant influence on students' interest in the tax brevet program. This provides empirical support for the theoretical framework rooted in the Theory of Planned Behavior, which posits that intention is shaped by attitudes, subjective norms, and perceived behavioral control (Ajzen, 1991). In this study, tax knowledge motivation represents the attitudinal dimension, career motivation reflects subjective norms influenced by societal expectations, and economic motivation embodies perceived control over future financial outcomes.

Interestingly, the study identifies a motivational-intentional gap where students express high levels of motivation but demonstrate lower actual participation rates. This suggests the presence of intervening variables that may inhibit intention from translating into behavior. These could include structural barriers such as program costs, limited availability of training institutions, lack of time due to academic workloads, or informational asymmetry about the benefits and structure of the brevet program.

These findings offer critical insights for educational institutions and training providers. Firstly, enhancing communication strategies about the relevance and benefits of brevet certification could bridge the information gap. Secondly, offering flexible learning schedules or subsidized programs might mitigate structural constraints and enable motivated students to act upon their intentions. Thirdly, integrating brevet-related topics into the core accounting curriculum may help normalize certification as an academic norm rather than an extracurricular choice.

In relation to the literature, this study confirms and extends prior research while resolving some inconsistencies. For instance, Wahyuni et al. (2017) reported an insignificant relationship between tax knowledge motivation and interest, a result not supported by this study. The present findings align more closely with Rahayu et al. (2021), who identified a strong correlation. This discrepancy may stem from differences in sample characteristics, institutional settings, or measurement techniques.

Moreover, the consistent significance of career and economic motivations across multiple studies suggests their robustness as predictors of student behavior in the context of professional certification. Career development and financial reward remain powerful incentives, particularly in fields like accounting where specialization and certification are critical for differentiation in the labor market.

The implications of these findings are multidimensional. From a theoretical standpoint, they support the extension of Theory of Planned Behavior by incorporating motivational sub-constructs that are contextually relevant. From a policy perspective, they highlight the need for institutional mechanisms to convert student motivation into actionable steps. From a pedagogical viewpoint, the results underscore the importance of aligning curriculum design with professional pathways.

These findings also open avenues for future research. Further studies may explore the mediating or moderating effects of factors such as academic self-efficacy, peer influence, financial constraints, or institutional support. Longitudinal studies could track changes in student motivation and participation over time, while comparative studies could investigate differences across geographical regions or institutional types.

In summary, this chapter has demonstrated the significant influence of tax knowledge, career, and economic motivations on students' interest in participating in tax brevet programs. The findings reinforce the theoretical assumptions, address gaps in the literature, and offer practical implications for educational practice and policy design aimed at enhancing student engagement in professional certification pathways.

4. Conclusion

This study aimed to investigate the influence of tax knowledge motivation, career motivation, and economic motivation on accounting students' interest in participating in the tax brevet program. Grounded in the Theory of Planned Behavior, the study explored how motivational constructs shape students' behavioral intentions toward professional certification in taxation. The findings provide compelling evidence that all three motivational variables significantly and positively influence students' interest in the tax brevet program, as revealed through PLS-SEM analysis.

The primary finding indicates that tax knowledge motivation is a strong predictor of interest, suggesting that students who seek to deepen their understanding of taxation are more inclined to pursue structured certification. This underscores the importance of integrating tax knowledge

enhancement initiatives within accounting curricula to reinforce learning and increase engagement in professional development. Career motivation emerged as an equally powerful factor, highlighting that students view the tax brevet as a valuable asset for improving employability and achieving long-term professional goals. Economic motivation, while slightly less influential, also demonstrated a significant relationship, reinforcing the notion that students are driven by the potential for financial gain and job market competitiveness.

The study contributes to the existing literature by providing empirical validation for the role of motivational factors in predicting interest in tax-related certifications. It also resolves previous inconsistencies in findings by offering a more comprehensive analytical approach and a larger, more diverse sample of respondents. In doing so, the research adds depth to the understanding of how student motivations interact with professional aspirations in the field of taxation.

Practically, the findings hold important implications for higher education institutions, professional training providers, and policymakers. Institutions are encouraged to embed certification-oriented content into the academic framework and to communicate the value of brevet programs clearly and consistently. Offering flexible learning modalities and financial support may further enable motivated students to act on their interests, thereby narrowing the gap between intention and participation.

Furthermore, the study identifies a potential motivational-intentional gap, where high levels of motivation do not always translate into action. This observation calls for further exploration of mediating or moderating variables that may influence students' decision-making processes, such as perceived barriers, institutional support, and personal efficacy. Future research may benefit from longitudinal designs to track motivational shifts over time or comparative studies across institutions or regions.

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