

INTISARI

Penelitian ini bertujuan untuk menganalisis pengaruh mengikuti program sertifikasi di bidang perpajakan, brevet pajak, terhadap minat berkarier mahasiswa akuntansi Yogyakarta di bidang perpajakan. Variabel independen yang digunakan adalah kepemilikan sertifikasi dan motivasi untuk mensertifikasi. Survei dilakukan terhadap 48 mahasiswa akuntansi di Yogyakarta yang telah mengikuti brevet pajak. Dari hasil analisis menggunakan uji regresi berganda, ditemukan bahwa kepemilikan sertifikat brevet pajak dan motivasi untuk mengikuti brevet pajak dapat mempengaruhi minat mahasiswa akuntansi untuk berkarier di bidang perpajakan secara signifikan.

Kata kunci: Brevet Pajak, Kepemilikan Sertifikasi, Motivasi untuk Mensertifikasi, Minat Berkarier di Bidang Perpajakan

ABSTRACT

The purpose of this study was to analyze the effect of taking certification program in taxation, tax brevet, towards career intention in taxation of accounting student in Yogyakarta. The independent variables that were used are the certification status and motivation to certify. The survey was conducted on 48 accounting students in Yogyakarta who have participated in tax brevet. From the results of the analysis using multiple regression tests, it was found that the ownership of a tax brevet certificate and motivation to take tax brevet could significantly influence the intention of accounting students for a career in taxation.

Keywords: Tax Brevet, Ownership of Tax Certificate, Motivation to Certify, Career Intention in Taxation