

Interest In Participating Brevet Training: Motivation And Knowledge As Determinants Of Accounting Students In East Kalimantan

Hendra Sanjaya Kusno¹

Sisca Santika²

Ranita Ramadhani³

Danar Retno Sari⁴

Dito Rozaqi Arazy⁵

^{1,2,3,4,5}Jurusan Bisnis Politeknik Negeri Balikpapan, Indonesia

*Correspondences: hendra.sanjaya@poltekba.ac.id

ABSTRACT

This study aims to reveal the role of economic motivation as a moderating variable that can strengthen the relationship between career motivation, quality motivation, and knowledge on the interest of Accounting students in East Kalimantan in participating in the Tax Brevet training program. The study utilized secondary data with a population of Accounting students in East Kalimantan selected through accidental sampling. Career motivation, quality motivation, and tax knowledge have an influence on student interest in participating in the Tax Brevet training program. Economic motivation can only strengthen the relationship between quality motivation and interest in participating in the tax brevet, but not on career motivation or tax knowledge.

Keywords: Career motivation, quality motivation, knowledge, economic motivation and interest in taking the Brevet

Minat Mengikuti Pelatihan Brevet: Motivasi Dan Pengetahuan Sebagai Penentu Pada Mahasiswa Akuntansi Di Kalimantan Timur

ABSTRAK

Penelitian ini bertujuan untuk mengungkap peran motivasi ekonomi sebagai variabel moderasi yang dapat memperkuat pengaruh motivasi karier, motivasi kualitas, dan pengetahuan terhadap minat mahasiswa Akuntansi di seluruh Kalimantan Timur untuk mengikuti pelatihan Brevet. Penelitian ini menggunakan data sekunder dengan pemilihan sampel mahasiswa akuntansi di Kalimantan Timur melalui teknik accidental sampling. Hasil penelitian menunjukkan bahwa motivasi karier, motivasi kualitas, dan pengetahuan perpajakan berpengaruh terhadap minat mahasiswa dalam mengikuti program pelatihan Brevet Pajak. Motivasi ekonomi hanya mampu memperkuat hubungan antara motivasi kualitas dan minat mengikuti pelatihan Brevet Pajak, namun tidak memperkuat hubungan antara motivasi karier maupun pengetahuan perpajakan dengan minat mengikuti pelatihan tersebut.

Kata Kunci: Motivasi karier, Motivasi kualitas, Pengetahuan, Motivasi ekonomi, dan Minat mengikuti Brevet.

Artikel dapat diakses : <https://ejournal1.unud.ac.id/index.php/Akuntansi/index>



e-ISSN 2302-8556

Vol. 36 No. 1
Denpasar, 31 Januari 2026
Hal. 164-175

DOI:

10.24843/EJA.2026.v36.i01.p10

PENGUTIPAN:

Kusno, H. S., Santika, S., Ramadhani, R., Sari, D. R., & Arazy, D. R. (2026). Interest In Participating Brevet Training: Motivation And Knowledge As Determinants Of Accounting Students In East Kalimantan. *E-Jurnal Akuntansi*, 36(1), 111-125

RIWAYAT ARTIKEL:

Artikel Masuk:
18 November 2025
Artikel Diterima:
20 Januari 2025

INTRODUCTION

In 2022, there were approximately 70.3 million registered taxpayers in Indonesia, but only 11,268 taxpayers paid their taxes (DGT Report, 2022). This was due to the limited number of tax experts capable of managing and providing adequate tax services, resulting in suboptimal tax revenue. The number of registered tax experts in Indonesia at the end of 2023 was 50,843, consisting of 6,685 tax consultants and 44,158 DGT employees. According to the Indonesian Tax Consultants Association (IKPI), the number of tax experts in Indonesia is still not comparable to the ideal need. This number is still far from the number needed to serve more than 70.3 million taxpayers. This imbalance between the number of taxpayers and tax experts creates gaps and potential problems in tax compliance, administrative efficiency, and state revenue. The shortage of tax experts in Indonesia is a crucial issue. This situation creates an urgency to improve the quality and quantity of tax experts in Indonesia.

The availability of competent and professional human resources, particularly in the field of taxation, is a crucial requirement for Indonesia to best serve the public. This is where universities play a key role in producing competent tax experts, specifically accounting students who are equipped with a Tax Training Certificate (Brevet). Tax brevet training is a crucial step for students who wish to delve deeper into taxation and obtain nationally recognized certification. Accounting students who possess a tax brevet have a distinct advantage in the workforce, as the certificate demonstrates additional competency in taxation and increases their chances of employment compared to those who have not or have not yet completed tax brevet training (Antas et al., 2022). Quality tax training (Brevet) on campus contributes to increasing the number and quality of tax experts in Indonesia (Setianan et al., 2024). Campus policies regarding the provision of brevet training significantly influence student interest in participating.

In the context of a brevet, career motivation can be considered a driving factor for individuals to pursue certification for career advancement and professional recognition. Herzberg's (1959) Two-Factor Theory distinguishes between motivational factors (which increase satisfaction) and hygiene factors (which can lead to dissatisfaction). In the context of a brevet, career motivation can be considered a motivating factor that drives individuals to pursue certification for career advancement and professional recognition. Antas et al. (2022) and Wahab & Kana (2025) validated the correlation between career motivation and its positive influence on increasing accounting students' interest in participating in brevet training programs.

H₁: Career motivation influences interest in tax brevet.

Quality motivation is also a factor that drives students' interest in participating in tax brevet training. The Theory of Planned Behavior proposed by Ajzen (1991) reveals that actions that begin with self-intention are the primary factor. A student who is motivated to improve their quality of life according to their chosen field and has a desire to meet their living needs is reflected in their attitude when taking the step to participate in tax brevet training. Students who possess skills or certification in this tax brevet field will be more attractive to companies or institutions, because they are considered to have additional relevant competencies, thus increasing their chances of obtaining employment.

Hardiningsih (2024), Al-Htaybat et al. (2022), and Binekas (2020) provide evidence that quality motivation has a significant influence on interest in participating in brevet training.

H₂: Quality motivation influences interest in tax brevet.

Tax knowledge is another factor driving student interest in participating in the Brevet training program. The Theory of Planned Behavior states that an individual's intention to engage in a behavior (such as taking a brevet) is influenced by their perspective on the behavior, subjective norms within their environment, and perceived control over the behavior. Knowledge can influence attitudes and subjective norms, thus contributing to the intention to take the brevet. Agung et al. (2024), Mustapha & Hassan (2022), and Rahayu et al. (2021) show that tax knowledge drives interest in taking the brevet.

H₃: Tax knowledge influences interest in tax brevets.

Although there is research on the factors influencing student interest in brevet training, there is still little research specifically examining the role of economic motivation as a moderating variable. Economic motivation relates to an individual's expectation of receiving financial rewards from investing time and effort in training (Becker, 1993). The theory of planned behavior explains that if someone has a positive perspective on improving the quality of knowledge as an effort to advance their career, the intention to participate in brevet training will be higher. When this situation is supported by strong economic conditions, it will further increase the intention to participate in tax brevet training. Hardiningsih (2024) and Ramadhini & Chaerunisak (2022) prove that economic motivation can be a strengthening factor in the relationship or influence of career motivation, quality motivation, and knowledge on students' interest in participating in brevet training.

H₄: Economic Motivation moderates the influence of Career Motivation on interest in tax brevet.

Career motivation refers to an individual's drive to achieve professional advancement and attain higher career positions. According to *Social Cognitive Career Theory (SCCT)* developed by Lent et al. (1994), career-related decisions are influenced by career goals and outcome expectations. Tax certification is often perceived as a strategic instrument to enhance competitiveness, credibility, and promotion opportunities in the taxation field. Therefore, students with strong career motivation are more likely to intend to pursue tax certification. However, based on Gary Becker's *Human Capital Theory* (1993), the decision to pursue certification is also influenced by expected economic returns. When students believe that certification will lead to higher income and financial stability, the effect of career motivation on certification intention becomes stronger. Thus, economic motivation strengthens the relationship between career motivation and the intention to pursue tax certification. Furthermore, Nguyen et al. (2024) demonstrate that salary expectations strengthen the relationship between career ambition and the intention to obtain professional certification. Thus, when students possess high economic motivation, the influence of career motivation on their intention to pursue tax certification becomes stronger.

H₅: Economic motivation moderates the influence of quality motivation on interest in tax brevet.

Quality motivation reflects an intrinsic drive to enhance competence and professionalism. According to *Self-Determination Theory* by Deci and Ryan (2000), the need for competence encourages individuals to engage in self-development activities, including professional certification. In the context of tax certification, students with strong quality motivation are more likely to intend to pursue certification to improve their technical skills and professional credibility. However, based on Gary Becker's *Human Capital Theory* (1993), certification is viewed as an investment that generates economic returns such as higher income and better career opportunities. Therefore, economic motivation strengthens the relationship between quality motivation and the intention to pursue tax certification. The higher the economic motivation, the stronger the effect of quality motivation on certification intention. Furthermore, Tran and Le (2023) demonstrate that the effect of skill development motivation on certification intention becomes stronger when individuals have a strong orientation toward economic benefits. Therefore, economic motivation serves as a strengthening factor that enhances the influence of quality motivation on students' intention to pursue tax certification.

H6: Economic motivation moderates the influence of tax knowledge on interest in tax brevet.

According to Icek Ajzen's *Theory of Planned Behavior* (1991), knowledge shapes attitudes and perceived behavioral control, which in turn influence behavioral intention. In the context of the Indonesian Tax Brevet (Brevet A and B), students who understand tax regulations, professional requirements, and the role of brevet certification in taxation careers are more likely to develop a positive intention to pursue it. Empirical evidence supports this view. Chi et al. (2022) in *Frontiers in Psychology* found that cognitive and informational factors significantly predict students' intention to pursue professional accountancy qualifications, while Mustapha and Hassan (2022) reported that understanding professional qualifications positively influences certification intention. From Gary Becker's *Human Capital Theory* (1993), brevet certification represents an investment in human capital undertaken with the expectation of economic returns. Supporting this argument, Alshurafat et al. (2023) and Nguyen et al. (2024) demonstrate that perceived financial rewards and salary expectations significantly influence professional certification intention. Thus, knowledge about brevet certification becomes more influential when accompanied by strong economic motivation

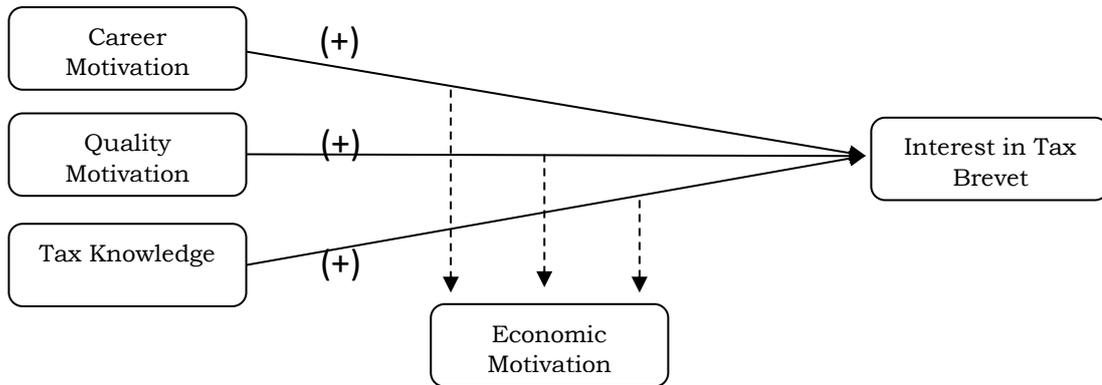


Figure 1. Research Framework

Source: Research Data, 2025

Figure 1 shows the conceptual framework of this study. Based on Figure 1, the regression formula of this study is:

$$MBP = b_1MR + b_2MK + b_3 PP + b_4 MR MK PP *ME + e \dots\dots\dots(1)$$

RESEARCH METHODS

This study adopted a quantitative method supported by primary data from distributing questionnaires to student respondents using Google Forms. Accounting students from across East Kalimantan served as the population. The sample was obtained using accidental sampling, selecting respondents who were found accidentally but met the criteria for accounting students.

Career motivation is the drive from circumstances that moves a person toward their goals and is related to their work environment (Lunenburg in Rahayu et al., 2021). Quality motivation is the drive that arises within an individual to possess and advance their qualities and capacities in their chosen field so they can carry out their duties appropriately and accurately. A person will strive to improve their quality when seeking to achieve something or make their work easier (Sarjono in Aniswatin et al., 2020).

Tax knowledge is an individual's understanding of tax concepts, including the types of taxes applicable in Indonesia, tax subjects and objects, tax rates, and how to calculate and report taxes owed (Suyanto & Ania, 2024). Economic motivation is the driving force behind economic actions, which are undertaken to fulfill their needs and desires (Kristianto & Suharno, 2020).

These variables were measured using a Likert-point scale (5-4-3-2-1). All variables were examined using the PLS-SEM analysis method with SmartPLS 4.0 software. The structural equation is as follows:

$$Y = b_1X_1 + b_2X_2 + b_3 X_3 + b_4 X_1X_2X_3 *Z + e \dots\dots\dots(2)$$

Information :

- Y = Interest in Brevet Training
- X1 = Career Motivation
- X2 = Quality Motivation
- X3 = Knowledge
- Z = Economic Motivation
- b1 = Construct coefficient X1

- b2 = Construct coefficient X2
 b3 = Construct coefficient X3
 b4 = Coefficient of moderating variables
 e = error

The total number of respondents was 329 students, who came from several universities, namely Balikpapan University, Balikpapan State Polytechnic, Samarinda State Polytechnic, STIEPAN Balikpapan, and Muhammadiyah University of Berau.

RESULTS AND DISCUSSION

This research went through three stages to test the outer model, namely, convergent validity, discriminant validity, and Cornbach's alpha or composite reliability.

Table 1. Loading Factor Values

Variables	Construct	Loading Factor	AVE
Interest in Tax Brevet (MBP)	MBP1	0.832	0.618
	MBP2	0.835	
	MBP3	0.825	
	MBP4	0.850	
	MBP5	0.855	
	MBP6	0.629	
	MBP7	0.809	
	MBP8	0.784	
	MBP9	0.634	
	MBP10	0.770	
Career Motivation (MR)	MR1	0.703	0.618
	MR2	0.803	
	MR3	0.820	
	MR4	0.780	
	MR5	0.789	
	MR6	0.814	
	MR7	0.828	
	MR8	0.748	
Quality Motivation (QMo)	MK1	0.813	0.707
	MK2	0.846	
	MK3	0.854	
	MK4	0.876	
	MK5	0.813	
Tax Knowledge (PP)	PP1	0.775	0.673
	PP2	0.848	
	PP3	0.825	
	PP4	0.799	
	PP5	0.852	
Economic Motivation (ME)	ME1	0.828	0.709
	ME2	0.842	
	ME3	0.827	
	ME4	0.857	
	ME5	0.817	
	ME6	0.884	
	ME7	0.840	
Moderation	MK*ME	1,945	1,000
	MR*ME	1,964	1,000
	PP *ME	1,978	1,000

Source: Research Data, 2025

All variables in this study in Table 1 show Loading Factors values above 0.60 with AVE values above 0.50, thus indicating good convergent validity because they meet the threshold of the Convergent Validity test.

Table 2. Cross-Loading Values

Variables	Construct	MBP	ME	MK	MR	PP
Interest in Tax Brevet (MBP)	MBP1	0.832	0.646	0.685	0.719	0.677
	MBP2	0.835	0.608	0.687	0.704	0.705
	MBP3	0.825	0.633	0.599	0.647	0.615
	MBP4	0.850	0.658	0.618	0.674	0.635
	MBP5	0.855	0.689	0.632	0.701	0.664
	MBP6	0.629	0.406	0.444	0.480	0.419
	MBP7	0.809	0.603	0.656	0.657	0.674
	MBP8	0.784	0.534	0.704	0.646	0.687
	MBP9	0.634	0.403	0.533	0.474	0.469
	MBP10	0.770	0.594	0.696	0.694	0.679
Career Motivation (MR)	MR1	0.561	0.636	0.568	0.703	0.574
	MR2	0.698	0.616	0.670	0.803	0.677
	MR3	0.743	0.628	0.742	0.820	0.719
	MR4	0.641	0.585	0.651	0.780	0.573
	MR5	0.663	0.588	0.692	0.789	0.572
	MR6	0.630	0.673	0.636	0.814	0.587
	MR7	0.650	0.676	0.695	0.828	0.609
	MR8	0.550	0.684	0.597	0.748	0.541
Quality Motivation (QMo)	MK1	0.734	0.557	0.813	0.691	0.727
	MK2	0.665	0.569	0.846	0.693	0.597
	MK3	0.652	0.562	0.854	0.693	0.640
	MK4	0.712	0.594	0.876	0.733	0.700
	MK5	0.589	0.598	0.813	0.715	0.608
Tax Knowledge (PP)	PP1	0.597	0.513	0.543	0.562	0.775
	PP2	0.615	0.630	0.560	0.587	0.848
	PP3	0.587	0.701	0.591	0.622	0.825
	PP4	0.696	0.556	0.748	0.693	0.799
	PP5	0.761	0.574	0.729	0.694	0.852
Economic Motivation (ME)	ME1	0.644	0.828	0.630	0.749	0.624
	ME2	0.590	0.842	0.588	0.722	0.579
	ME3	0.616	0.827	0.617	0.726	0.607
	ME4	0.632	0.857	0.558	0.646	0.635
	ME5	0.602	0.817	0.534	0.597	0.570
	ME6	0.641	0.884	0.550	0.641	0.638
	ME7	0.653	0.840	0.559	0.662	0.598

Source: Research Data, 2025

Based on the results in Table 2 regarding cross-loading, all variable indicators were proven to have good discriminant validity, indicated by the

loading value of each indicator being more dominant in its original construct compared to the relationship with other constructs in the model. These results confirm that all variables in this study exceeded the threshold of the Discriminant Validity test.

Table 3. Reliability Test Results

	<i>Cronbach's Alpha</i>	<i>Composite Reliability</i>
MBP	0.930	0.941
ME	0.932	0.945
MK	0.896	0.923
MK-ME-MBP	1,000	1,000
MR	0.911	0.928
MR-ME-MBP	1,000	1,000
PP-ME-MBP	1,000	1,000
PP	0.879	0.911

Source: Research Data, 2025

Referring to Table 3, all variables in this study exceeded the Validity and Reliability test threshold. This is evident from the Composite Reliability results, which were higher than Cronbach's Alpha. This indicates that the construct has a sound factor structure and that its indicators contribute optimally to the construct. This study tests the inner model by considering the R-Square and Path Coefficient criteria. The R-Square value indicates the extent to which the independent variable influences and explains the variation that appears in the dependent variable. The model's predictive strength is divided into three categories: weak (>0.19), moderate (>0.33), and strong (>0.67). Meanwhile, the Path Coefficient indicates the strength and direction of the relationship between variables. The t-statistic and p-value determine the significance of the relationship between variables

Table 4. R2 Value

Construct	R Square
Interest in Tax Brevet (MBP)	0.781

Source: Research Data, 2025

Based on Table 4, the R-Square result is 0.781, or 78.1%, indicating the model has a good level of accuracy in explaining the relationship between variables. It can be concluded that the combination of variables significantly influences interest in participating in the tax brevet training program.

Table 5. Path Coefficient Values

Hypothesis	Path Coefficient	Original Sample(O)	T Statistics	P Values
H1	Career Motivation > Interest in Tax Brevet	0.258	4,022	0,000
H2	Quality motivation > Tax Brevet Interest	0.189	3,428	0.001
H3	Tax Knowledge > Interest in Tax Brevet	0.240	3,765	0,000
H4	Career Motivation > Economic Motivation > Interest in Tax Brevet	0.107	1,873	0.062
H5	Quality motivation > Economic motivation > Interest in Tax Brevet	-0.196	2,460	0.014
H6	Tax Knowledge > Economic Motivation > Interest in Tax Brevet	0.021	0.282	0.778

Source: Research Data, 2025

From the contents of table 5 of the path analysis results, it can be described the relationship of the direct influence of tax knowledge, quality motivation, and career motivation on the interest in participating in the tax brevet program as well as the relationship of the influence of tax knowledge, quality motivation, and career motivation with the moderation of economic motivation on the interest in participating in the tax brevet program. The results show the path coefficient of the H1 hypothesis of 0.258 with a positive direction, T Statistics 4.022 (> 1.96), followed by P Value <0.05. This means that Career Motivation has a significant positive effect on the interest in tax brevet. Thus, the H1 hypothesis is declared accepted. The H2 hypothesis is declared accepted because the path coefficient value is 0.189 with a positive direction, T Statistics 3.428 (> 1.96), followed by P Value <0.05, this indicates that Quality Motivation has a significant positive effect on the interest in tax brevet. The path coefficient of the H3 hypothesis is 0.240 with a positive direction, T Statistics 3.765 (> 1.96), followed by P Value <0.05. This proves that tax knowledge has a significant positive effect on tax brevet interest. This means that hypothesis H3 is accepted.

Hypothesis H4 is rejected because the analysis results show a path coefficient of 0.107 with a positive direction, T Statistics 1.873 (<1.96), followed by a P Value of 0.062 (>0.05). This indicates that economic motivation is unable to significantly moderate the influence of Career Motivation on interest in tax brevet. The results of the path coefficient value of hypothesis H5 are -0.196 with a negative direction, T Statistics 2.460 (>1.96), followed by a P Value <0.05. This shows that economic motivation significantly moderates the relationship between Quality Motivation and interest in tax brevet, but the direction of moderation is negative. Thus, hypothesis H5 is accepted. Meanwhile, hypothesis H6 is rejected because the results show a path coefficient value of 0.021 with a very weak positive direction, T Statistics 0.282 (<1.96), followed by a P Value of 0.778 (>0.05). This validates that

economic motivation does not significantly moderate the relationship between tax knowledge and tax brevet interest.

In this study's findings, career motivation has been shown to have a positive influence on students' interest in participating in the tax brevet program. This can be explained through behavioral beliefs from Icek Ajzen's Theory of Planned Behavior (1991), where students with a clear career orientation tend to view the tax brevet as a means to improve professional competence, expand job opportunities, and strengthen their position in the workforce. The belief that the training provides tangible benefits becomes a key driver shaping career motivation. From a normative belief perspective, support from lecturers, colleagues, seniors, and family creates a positive social drive to participate in the tax brevet, maintaining the relevance of competencies amid increasing competition. Furthermore, control beliefs strengthen students' confidence in their ability to participate, including perceptions of academic capability, time availability, and financial readiness. These findings support Syah (2022) and Ayranti and Afridayani (2025), who also found a positive relationship between career motivation and students' interest in tax brevet training. In addition, the results are consistent with Wen, Hao, and Bu (2022), who demonstrated that career motivation significantly influences students' intention to pursue professional accounting examinations, emphasizing that alignment between certification and long-term career goals strengthens participation intention. Together, these findings confirm that career-oriented beliefs play a crucial role in shaping students' interest in tax brevet training.

Quality motivation has also been shown to positively influence students' interest in participating in the tax brevet program. Based on behavioral beliefs in Icek Ajzen's Theory of Planned Behavior (1991), students with high quality motivation believe that participating in the tax brevet will deepen their technical understanding, enhance tax analysis skills, and maintain the relevance of their knowledge amid regulatory changes. Students who are strongly committed to competence development are more likely to engage in professional training that strengthens technical capability, including tax brevet programs (Sari & Puspita, 2021). Normative beliefs, such as encouragement from lecturers, peers, and seniors, further reinforce participation as a way of meeting professional expectations, while control beliefs strengthen students' confidence in their ability to complete the program successfully. These findings are consistent with recent international studies. Pham and Tran (2020) found that perceived professional competence significantly influences students' intention to pursue professional qualifications. Similarly, Wen, Hao, and Bu (2022), demonstrated that professional development orientation positively affects students' intention to sit for professional accounting examinations. More recently, Alshurafat et al. (2023) reported that competence enhancement and professional value perceptions significantly predict certification intention. These results reinforce Lestari (2019) and Rahayu (2021), indicating that higher quality motivation leads to stronger interest in participating in the tax brevet program.

This study also demonstrated a positive relationship between tax knowledge and tax brevet interest. Students' understanding of the benefits and opportunities gained after participating in the tax brevet leads them to perceive

the program as having positive value for their careers and professional competencies, reflecting behavioral beliefs within Icek Ajzen's Theory of Planned Behavior (1991). Demands from lecturers and workplace expectations that regard certification as a competency standard further strengthen students' sense of responsibility to enhance their knowledge through tax brevet training, indicating that knowledge contributes to normative beliefs through awareness of academic and professional expectations. In terms of control beliefs, strong tax knowledge increases students' confidence in handling course materials, assignments, and examinations during training, thereby reducing psychological barriers that may hinder participation (Agung, 2024). These findings are consistent with Teixeira et al (2021), who found that academic knowledge and perceived competence significantly influence students' intention to engage in professional development activities, as well as Farooq et al. (2022), who demonstrated that domain-specific knowledge strengthens students' self-efficacy and intention to participate in competency-based training. Furthermore, Rodríguez et al (2020), reported that cognitive readiness and prior knowledge significantly predict intention to participate in structured learning programs. These findings reinforce the results of Agung (2024) and Wardani and Yunia (2024) that higher levels of tax knowledge are associated with greater interest in participating in the tax brevet program.

In this study, the test results successfully demonstrated that economic motivation was unable to moderate the correlation between career motivation and interest in participating in a tax brevet program. This means that even if a student has high career motivation, the presence of economic motivation does not strengthen or weaken its influence on interest in participating in a tax brevet program. This condition indicates that the drive to develop a career is more influenced by intrinsic factors (such as professional achievement and competency development) than purely economic considerations. Although someone has the potential for financial gain, this factor is not strong enough to change or strengthen the relationship between career motivation and interest in participating in a tax brevet program. Economic motivation is more of a hygiene factor, namely an external factor that prevents dissatisfaction, but does not always increase motivation substantially (Herzberg, 1968). In this context, students driven by career motivation usually pursue new knowledge and skills for professional development, regardless of the magnitude of the financial reward received.

Conversely, economic motivation can moderate the influence between quality motivation and students' interest in participating in the tax brevet training program. When students have high quality motivation, adequate economic motivation will further strengthen their drive to participate in the training. In the context of Herzberg's Motivator Hygiene Theory (1968), quality motivation, which encompasses the desire to deepen competence, acquire new skills, and maintain work quality through tax brevet training, will be strengthened by clear incentives or economic benefits, such as better career opportunities with higher incomes. Students believe that the quality of their competence will improve and simultaneously gain economic benefits from this training, thus increasing their intention to participate. This finding aligns with research conducted by Fitriani (2020) and Siahaan and Sihombing (2021), which showed that quality motivation

coupled with the prospect of financial gain has been shown to increase student participation in tax certification programs.

Economic motivation also failed to moderate the relationship between tax knowledge and students' interest in participating in the tax brevet program. This means that even with a high level of knowledge, additional incentives in the form of economic rewards do not significantly influence their interest in participating in the tax brevet. From the perspective of Herzberg's Motivator-Hygiene Theory (1959), economic motivation, including hygiene (extrinsic) factors, does not necessarily increase intrinsic motivation. Even when someone already has a strong interest due to intrinsic factors (knowledge), the presence of economic motivation does not necessarily increase that interest. These results are consistent with research by Rahman (2020) and Sari and Puspita (2021), which explains that students with high levels of knowledge tend to be motivated by self-development and professionalism, rather than solely financial rewards.

CONCLUSION

Students' interest in participating in the tax brevet training program is significantly influenced by career motivation, quality motivation, and tax knowledge. These three factors indicate that students' internal drive, both in developing their careers and improving their personal competencies, as well as mastery of tax concepts, play a significant role in shaping their interest in professional activities in the tax field. This finding reinforces the Theory of Planned Behavior (TPB), where an individual's behavioral intention is influenced by beliefs about outcomes, social norms, and perceived behavioral control. In this context, career and quality motivation reflect behavioral beliefs that encourage individuals to invest in improving their professional competencies through tax brevet training. The role of economic motivation is a moderating variable that is not universal, but rather selective. The results show that economic motivation only strengthens the relationship between quality motivation and interest in participating in the tax brevet, but not between career motivation and tax knowledge. This indicates that economic factors function more as additional drivers for individuals with a self-improvement orientation, rather than as the primary factor in shaping interest.

This study has limitations, so it is recommended that further research include additional moderating variables to more comprehensively explain the relationships between variables. Furthermore, a longitudinal design is recommended to capture the dynamics of changes in participants' motivations and interests over time, thus ensuring more accurate results. Future research should also expand the scope of respondents from various regions or institutions to allow for broader generalization of the findings.

REFERENCE

- Agung, QM, Astriani, D., & Nasihin, I. (2024). The Influence of Career Motivation, Social Motivation, Knowledge Motivation, and Economic Motivation on Student Interest in Participating in the Tax Brevet Program. *Wahana Pendidikan Scientific Journal*. Vol. 10. No. 3. 684-696.
- Al-Htaybat, K., et al. (2022). Career advancement and professional accounting certification intention. *International Journal of Accounting Education*.

- Alshurafat, H., Al Shbail, M., & Al-Mawali, H. (2023). Factors affecting accounting students' intention to pursue professional certifications: The role of financial rewards and career expectations. *Sustainability*, 15(4), 3567. <https://doi.org/10.3390/su15043567>
- Ajzen. (1991). The Theory of Planned Behavior. *Sciencedirect*, 50(2), 179-211. <https://www.sciencedirect.com/science/article/abs/pii/074959789190020T>
- Aniswatin, A., Afifudin, A., & Junaidi, J. (2020). The Influence of Tax Knowledge, Career, and Quality Motivation on Accounting Students' Interest in Taking the Tax Brevet. *E-Jra*, 09(02), 47-57
- Antas, TA, Wardani, DK, & Primastiwi, A. (2022). The Influence of Perception of Education Costs, Social Motivation, and Career Motivation on Career Choices in the Field of Taxation with Interest in Following a Tax Brevet as an Intervening Variable. *Jurnal Cakrawala Ilmiah*. Vol 1. No. 6.
- Aryanti, M., & Afridayani. (2025). The influence of tax knowledge motivation, career motivation, and economic motivation on students' interest in participating in tax brevet training. *Indonesian Intellectual and Scholars Journal*, 2(3), June-July.
- Becker, G.S. Gary S. (1993). *Human capital: a theoretical and empirical analysis, with special reference to education*. The University of Chicago Press.
- Binekas, B., & Larasati, AY (2020). Factors influencing the interest of accounting students at General Achmad Yani University, Cimahi, in participating in tax brevet training. *PORTFOLIO: Journal of Economics, Business, Management & Accounting*, 17(1), 1-23.
- Chi, T. K., Wang, Y., & Chen, S. (2022). Predicting intention to pursue certified professional accountancy qualification using the theory of planned behavior. *Frontiers in Psychology*, 13, 860204.
- Deci, E. L., & Ryan, R. M. (2000). The "what" and "why" of goal pursuits: Human needs and the self-determination of behavior. *Psychological Inquiry*, 11(4), 227-268.
- Farooq, M. S., Salam, M., Fayolle, A., Jaafar, N., & Ayupp, K. (2022). Domain knowledge, self-efficacy and intention to participate in competency-based training. *International Journal of Educational Research*, 115, 101982.
- Fitriani, A. (2020). The influence of quality motivation and economic prospects on students' interest in participating in tax certification. *Journal of Accounting and Business*, 12(1), 55-66.
- Hardiningsih, P., Dewanti, R. (2024). Determinants of Tax Brevet: A Motivational Approach. *Politala Accounting Research Journal*. Vol. 7. No. 2. 475-484.
- Herzberg, F., Mausner, B., & Snyderman, B. B. (1959). *The Motivation to Work* (2nd ed.). New York: John Wiley & Sons.
- Herzberg, F. (1968). *Work and the nature of man*. Cleveland: World Publishing Company.
- Kristianto, D., & Suharno. (2020). The Influence of Economic Motivation, Tax Knowledge, and Market Considerations on Accounting Students' Decisions to Pursue a Career in Taxation. *Journal of Economics and Entrepreneurship*, 20(4), 484-492.

- Lestari, PA, Yasa, INP, & Herawati, NT (2019). The Effect of Career Motivation and Quality Motivation on Students' Interest in Taking Tax Brevet. *Scientific Journal of Accounting Students*. Vol. 10 No. 2. 183-194
- Lent, R. W., Brown, S. D., & Hackett, G. (1994). Toward a unifying social cognitive theory of career and academic interest, choice, and performance. *Journal of Vocational Behavior*, 45(1), 79-122.
- Mustapha, M., & Hassan, R. (2022). Factors influencing students' intention to pursue professional accounting qualification. *Journal of Financial Reporting and Accounting*.
- Pham, T., & Tran, L. (2020). Perceived professional competence and students' intention to pursue professional accounting qualifications in emerging economies. *Journal of Accounting in Emerging Economies*, 10(4), 567-584.
- Rahayu, AA, Erawati, T., & Primastiwi, A. (2021). The Influence of Tax Knowledge Motivation, Career Motivation, Quality Motivation, Social Motivation, and Economic Motivation on Students' Interest in Participating in the Tax Brevet Program. *Journal of Taxation Research*. Vol 4. No 2. 240-264.
- Rahman, A. (2020). The Influence of Tax Knowledge and Motivation on Interest in Participating in Tax Training. *Journal of Accounting and Taxation*, 21(2), 101-112.
- Ramadhini, A. Suci, & Chaerunisak, Uum Helmina. (2022). The Influence of Motivation, Quality, and Tax Knowledge on Accounting Students' Interest in Taking Tax Brevet. *Accounting Literacy*, 2(2).
- Rodríguez-Ardura, I., & Meseguer-Artola, A. (2020). Cognitive readiness and prior knowledge as predictors of intention to participate in structured learning programs. *Computers & Education*, 144, 103707.
- Sari, D., & Puspita, M. (2021). Analysis of the Influence of Knowledge, Motivation, and Perception on Interest in Taking Tax Brevet. *Indonesian Journal of Intellectuals and Scholars*, 2(3), 45-55.
- Safitri, ENM, Rodwansyah, E., & Kurniawan, U. (2024). The Influence of Tax Knowledge, Career Motivation, Self-Quality Motivation and Economic Motivation on Students' Interest in Taking Tax Brevet (Case Study on Accounting Students at Lampung State Polytechnic). *Tambusai Education Journal*, Vol 8. No. 3.
- Setianan, AR, Andika., Putri, WH, & Lestari, P. (2024). Strategy to Improve Tax Compliance Through Tax Brevet Training: The Role of Motivation and Accounting Literacy. *Owner: Research & Accounting Journal*. Vol 8. No 4.
- Siahaan, P., & Sihombing, T. (2021). The role of economic incentives in strengthening intrinsic motivation for professional training. *Journal of Economics and Education*, 18(2), 145-156.
- Suyanto & Ania. (2024). The Influence of Tax Knowledge Motivation and Self-Improvement Motivation on Accounting Students' Interest in Taking Tax Brevet. *Reslaj: Religion Education Social Laa Roiba Journal*, 6(2), 549-557. <https://doi.org/10.47476/reslaj.v6i2.3867>

- Syah, ALN (2022). Analysis of factors influencing public interest in participating in Brevet training. *Journal of Economics and Business*. Vol. 11 No. 3. 241-253.
- Teixeira, A. A. C., Gomes, A., & Borges, A. (2021). Academic knowledge, perceived competence and students' engagement in professional development activities. *Studies in Higher Education*, 46(9), 1825–1840
- Tran, T., & Le, H. (2023). Skill development motivation and professional qualification intention. *Education + Training*.
- Usman, MA, Sejati, RF, & Muthmainnah. (2024). The influence of tax knowledge, social motivation, and career motivation on accounting students' interest in participating in Tax Brevet training. *CEMERLANG: Journal of Management and Business Economics*.
- Wahab, AB, & Kana, YSR (2025). The Role of Career Motivation and Personal Qualities in Encouraging Student Interest in Taking Tax Brevet Certification. *Journal of Sciencetech Research*. Vol 7 No. 1.
- Wardani, D., & Yunia, F. (2023). The Influence of Tax Knowledge on Interest in Taking a Brevet. *Religion Education Social Laa. Raiba Journal*. Vol 5 No 5, 2654-2664
- Wen, L., Hao, Q., & Bu, D. (2022). Career motivation and intention to sit for professional accounting examinations: Evidence from accounting students. *Accounting Research Journal*, 35(3), 345–362.