

## ABSTRAK

### PENGARUH MOTIVASI PENGETAHUAN PERPAJAKAN, MOTIVASI KARIER, DAN MOTIVASI EKONOMI TERHADAP MINAT MAHASISWA MENGIKUTI BREVET PAJAK

(Studi Kasus Mahasiswa Akuntansi di UPN “Veteran” Yogyakarta)

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Penelitian ini bertujuan untuk mengetahui pengaruh motivasi pengetahuan perpajakan, motivasi karier, dan motivasi ekonomi terhadap minat mahasiswa mengikuti brevet pajak. Penelitian ini menggunakan metode kuantitatif. Sampel dalam penelitian ini diperoleh dari mahasiswa akuntansi angkatan 2020 dan 2021 di Universitas Pembangunan Nasional “Veteran” Yogyakarta. Metode pengumpulan data yang digunakan yaitu metode *purposive sampling* dengan beberapa kriteria yaitu mahasiswa aktif jurusan akuntansi angkatan 2020 dan 2021 yang telah menempuh mata kuliah perpajakan. Jumlah sampel yang digunakan sebanyak 105 responden. Teori yang digunakan dalam penelitian ini adalah *Theory of Planned Behavior* (TPB) dan *Goal Setting Theory*. Metode analisis data dalam penelitian ini menggunakan analisis regresi linear berganda. Hasil penelitian ini menunjukkan bahwa motivasi pengetahuan perpajakan dan motivasi karier berpengaruh terhadap minat mahasiswa mengikuti brevet pajak. Sedangkan, motivasi ekonomi tidak berpengaruh terhadap minat mahasiswa mengikuti brevet pajak. Dalam penelitian ini diharapkan bermanfaat bagi pihak perguruan tinggi dan mahasiswa mengenai tingginya minat mahasiswa mengikuti brevet pajak.

**Kata kunci:** Motivasi Pengetahuan Perpajakan, Motivasi Karier, Motivasi Ekonomi, Brevet Pajak, *Theory of Planned Behavior* (TPB), *Goal Setting Theory*.

## ABSTRACT

### ***THE INFLUENCE OF TAX KNOWLEDGE MOTIVATION, CAREER MOTIVATION, AND ECONOMIC MOTIVATION ON STUDENTS' INTEREST IN TAKING THE TAX BREVET***

*(Case Study of Accounting Students at UPN "Veteran" Yogyakarta)*

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*This research aims to determine the influence of tax knowledge motivation, career motivation, and economic motivation on students' interest in taking the tax brevet. This research uses quantitative methods. The sample in this research was obtained from accounting student class 2020 and 2021 at the National Development University "Veteran" Yogyakarta. The data collection method used is a purposive sampling method with several criteria, namely active students majoring in accounting class 2020 and 2021 who have taken taxation courses. The number of samples used was 105 respondents. The theories used in this research are the Theory of Planned Behavior (TPB) and Goal Setting Theory. The data analysis method in this research uses multiple linear regression analysis. The results of this research indicate that tax knowledge motivation and career motivation influence students' interest in taking the tax brevet. Meanwhile, economic motivation has no effect on students' interest in taking the tax brevet. It is hoped that this research will be useful for universities and students regarding the high interest of students in taking the tax brevet.*

***Keywords: Tax Knowledge Motivation, Career Motivation, Economic Motivation, Tax Brevet, Theory of Planned Behavior (TPB), Goal Setting Theory.***