

CHAPTER I

1.1 Background

The rapid development of the business world in Indonesia provides diverse employment opportunities for the workforces, especially accounting majors who will take advantage of the opportunity. Companies need accounting graduates who have the ability and skill that are able to adapt to an increasingly evolving age. Therefore, the accounting education system must also respond to these developments in order to produce high-quality and ready-to-use accounting graduates in the world of work (Karengga, 2011). The accounting education must be relevant with the world of work for the accounting graduates in order to achieve that goal.

In a variety of professions that can be chosen, the profession in the field of taxation is one of the career choices that can be chosen by students such as, an employee of the Directorate General of Taxes, a tax consultant, and a tax specialist at the company. Career opportunities in the field of taxation can be seen from the increasing economic conditions of a country (Putri, 2015). This determines all regulations and policies relate to taxes. The government applies various tax rules to support economic development in Indonesia. Therefore, the need for human resources who are competent in the field of taxation both by the government and the private sector is increasing.

Accounting is a science that is very much needed in the world of economics and business, especially with the emergence of various types of

businesses that certainly require the services of a reliable accountant. Every year, the government continues to make improvements to the taxation system, especially for investors and companies, where the government submits to taxpayers to conduct self-assessments in order to analyze their own taxes to be paid.

In 2018, the Director General of Tax at the Ministry of Finance, Robert Pakpahan explained that the number of tax consultants in Indonesia was relatively small at this time. The number of tax consultants in Indonesia is around 3,500 people, while the number of taxpayers is 39 million taxpayers. This number is relatively low compared to Japan which reaches 80,000 people. He estimated that every year taxpayers will increase by around 2-3 million people. The demand for tax services will increase as the number of taxpayers' increases. The growing age and sophisticated technology today, make the complexity of business is becoming increasingly complex and new methods in the economy are increasingly varied. He also said that for taxpayers who have busy activity, the existence of a tax consultant will be increasingly needed. Tax consultants have an important role in increasing public compliance and awareness in reporting and paying taxes. Tax consultants are partners for the Directorate General of Taxes in achieving an optimal and sustainable tax collection and receipt's objective. (www.economy.okezone.com)

This condition is an opportunity for the world of education to produce prospective tax accountants and tax consultants. UU no. 28 of 2007 concerning General Provisions on taxation has stated that a taxpayer can be accompanied by a

Tax Authority in terms of dealing with taxation. A tax authority or tax accountant is someone who has passed a minimum of tax Brevet A and or B, while a tax consultant is any person who in his work environment freely provides professional services to taxpayers in exercising their rights and fulfilling their tax obligations in accordance with applicable tax legislation (Sarjono, 2011).

The tighter the current job competition, human resources are required to have high intellectual and more expertise in order to be able to compete. According to Wahyuni, Purnamawati, and Sinarwati (2017), in the world of work not only looking at academic degrees but also how human resources can compete by having experience and expertise that must be met. A person's expertise is not a gift, but is obtained through attending a training program with certain stages. At present, many training programs are provided to improve capabilities and sharpen one's skills to be more ready to compete in the world of work, one of which is a tax brevet training program.

Brevet tax training program is a professional education program for prospective tax consultants or who have an interest in working in the tax division of a business or non-business organization. Participating in brevet tax training is the first step for someone to pursue the world of taxation, by participating in this training they will get a certification for brevet tax training and is a requirement for someone who wants to take the Tax Consultant Certification Exam (USKP). The USKP is a requirement to obtain permission to practice consulting services in the field of taxation (Sarjono, 2011).

However, the number of accounting students who are interested in taking tax brevet training programs is small, because they assume that in taking a tax brevet training program is not a necessity to pursue taxation (Lestari, 2014). Even though, there are many benefits obtained by participating in tax brevet training.

The intended benefits such as being able to understand the laws and regulations, using taxation applications obtained from the training properly and correctly, and being able to understand all matters relating to taxation (Wahyuni, Purnamawati, and Sinarwati, 2017). Other benefits, such as for fresh graduates, certification of brevet tax training will add a portfolio and become an attraction for companies when applying for jobs, become tax consultants for themselves, companies and communities, and provide technical knowledge about planning, reporting and tax calculation.

There are several factors that can influence students in determining interest in taking tax brevet, but in this research, the researcher would like to examine career motivation, economic motivation, and social motivation.

According to Kholis (2017), generally students are interested in taking tax brevet training due to the motivation to work as an accountant while completing the profession and attracting the company's attention by the certificate of tax brevet that has been obtained. Meanwhile the employees who take the tax brevet are motivated by the motivation to support the profession or support from the company.

Career motivation encourages students to be interested in taking tax brevet training, because careers are seen as being able to improve their abilities and skills

or obtain jobs that have a higher responsibility or better position. The desire to work better can motivate someone to improve their quality or skill so that it can encourage someone to pursue higher education that supports the career (Abdillah, 2011). Career motivation will make the students interested to take tax brevet training program, because they want a higher career. The higher the career motivation of a student, then the higher student's interest to take tax brevet. Based on the survey conducted by subsidiary Accounting Principles from Professional Service Inc. Jacksonville, Florida of 230 companies in the United States, about 70% of accounting and financial professionals stated that the main reason for choosing their careers is because of promotion opportunities (Widiastuti and Suryaningsum, 2005)

In addition, the economic motivation is also a factor for students interested in participating in tax brevet training. This motivation will encourage students to take the tax brevet training in order to increase the income after get the title of Certified Tax Consultant (Lestari, 2014). The increasing needs of a person, the more the desired income increases. After taking the tax brevet training and get the certificate of tax brevet, employees want their salary increase since they already get more expertise in tax. So it encourages them to take tax brevet.

In addition to the economic motivation, social motivation also encourages students to be interested in taking tax brevet training. Social motivation is the encouragement of a person to do something of social value in order to get recognition from the society where he lives. The social value encourage the accountant work to be more appreciated and get a place in society. With the

recognition in the eyes of society, it makes him motivated or encouraged to do something socially better. (Dyastari and Yadyana, 2016). Society become more trusting in someone who has a tax brevet certificate to solve their taxation problems.

Based on the background that has been described, the author takes the title "The Influence Motivation on Student's Interest in Taking Tax Brevet Training". The researcher is interested to do research on this title because the researcher wanted to know the factors that could influence students' interest in tax brevet training, and could open the students' insight into the importance of taking tax brevet training for students who want a career in taxation.

1.2 Problem Statements

1. Does the career motivation influence the student's interest in taking tax brevet training?
2. Does the economic motivation influence the student's interest in taking tax brevet training?
3. Does the social motivation influence the student's interest in taking tax brevet training?

1.3 Research Objectives

According to the problem statement, this research has objectives as follow:

1. To analyze the influence of career motivation towards student's interest in taking tax brevet

2. To analyze the influence of economic motivation towards student's interest in taking tax brevet
3. To analyze the influence of social motivation towards student's interest in taking tax brevet

1.4 Research Benefits

This research is expected be able to give benefits for certain parties such as follow:

1. For the researcher

Increase knowledge about tax brevet and know the factors that can influence the student's interest in taking tax brevet training

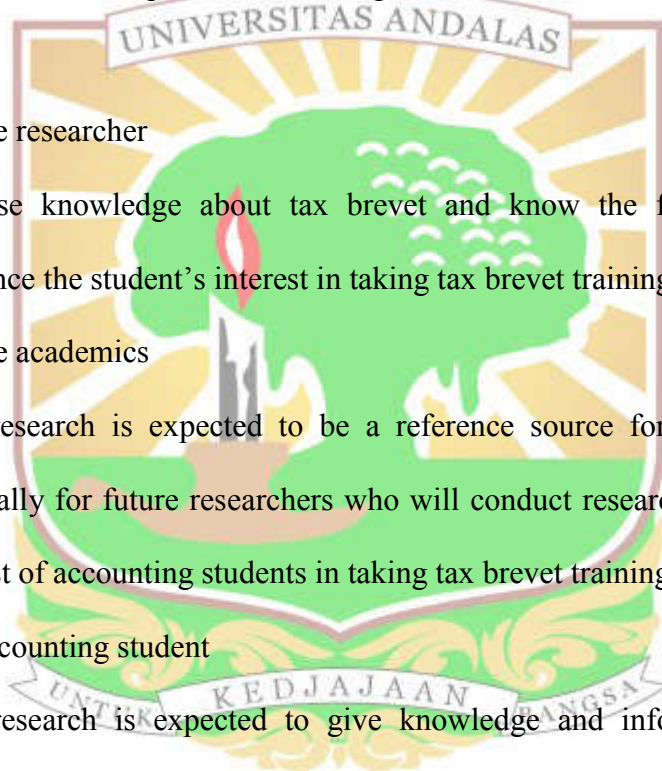
2. For the academics

This research is expected to be a reference source for the academics especially for future researchers who will conduct research related to the interest of accounting students in taking tax brevet training

3. For accounting student

This research is expected to give knowledge and information to the accounting student about the objective and the benefit that will be received by taking tax brevet training and the importance to take tax brevet training for those who want a career in taxation

4. For brevet tax provider



This research is expected to give suggestion to the brevet tax institution to better socialize the program to students and the public regarding activities, objectives, vission and mission to participate in tax brevet training.

1.5 Writing Systematic

This research consists of five chapters which are as follow:

Chapter 1: Introduction

This chapter consists of research background, problem statement, research objectives and benefits, and writing systematic.

Chapter II : Literature Review

This chapter consists of literature review, previous research, research framework, and research hypothesis

Chapter III: Research Methodology

This chapter describes the method of reserach that will explain about the research design, population, sampel, research variable, data resource, data collection method, and statistic instruments that used in this research

Chapter IV: Discussion

This chapter explains the results of research, data analysis and interpretation from questionnaire data processing that has been analyzed, and discussion regarding to the result

Chapter V : Conclusion

This chapter describes the conclusion, research limitation and research implication

