

**ANALYSIS OF FACTORS INFLUENCING STUDENTS' INTENTION IN TAKING
BREVET CERTIFICATION**

(CASE STUDY OF COLLEGE ACCOUNTING STUDENTS IN YOGYAKARTA)

An Undergraduate Thesis

**Presented as Partial Fulfillment of the Requirements to Obtain the Bachelor Degree in
Accounting Department**



By :

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UNDERGRADUATE INTERNATIONAL PROGRAM IN ACCOUNTING

FACULTY OF BUSINESS AND ECONOMICS

UNIVERSITAS ISLAM INDONESIA

YOGYAKARTA

2023

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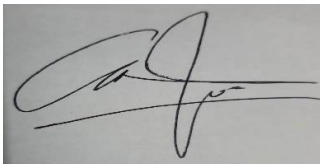
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Defended before the Board of Examiners

On 25th August, 2023 and Declared Acceptable

Board of Examiners

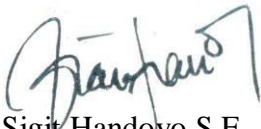
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DECLARATION OF AUTHENTICITY

I hereby affirm that the thesis is entirely original, and I have not used anyone else's work to obtain my university degree. Additionally, I have properly acknowledged all sources, ensuring that no one else's words, ideas, or expressions are presented without attribution. All quotes have been appropriately cited and included in the thesis bibliography. In the event that this declaration is proven false in the future, I am prepared to accept any sanctions in accordance with the applicable regulations.

Yogyakarta, August 17, 2023



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The researcher's aspiration is that this thesis will prove beneficial by offering valuable insights for the advancement of knowledge and engaging interested parties. Recognizing that the thesis may still have imperfections, the researcher welcomes constructive criticism and suggestions for enhancement, aiming to contribute to a brighter and improved future.

Wassalamualaikum warrahmatullahi wabarakatuh.

Yogyakarta, 17th August, 2023

A handwritten signature in black ink, consisting of a large, stylized initial 'J' followed by a series of connected loops and a final vertical stroke.

Jihan Nadila

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ABSTRACT

This study aims to analyze the effect of knowledge, prestige, social beliefs, career opportunities, self-efficacy, and grit personality on the intention of college accounting students in Yogyakarta in taking Tax Brevet Certification Program. The research population was undergraduate accounting students from universities in Yogyakarta, with a total sample of 144 respondents. This research is a quantitative study using primary data obtained from online questionnaires. The data analysis technique used is multiple linear regression. The results showed that knowledge, prestige, social beliefs, career opportunities, self-efficacy, and grit personality had a positive effect on students' intention in taking Tax Brevet Certification Program.

Keywords: Knowledge, Prestige, Social Beliefs, Career Opportunities, Self-Efficacy, Grit Personality, Student's Intention, Tax Brevet.

ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh pengetahuan, prestise, kepercayaan sosial, peluang karir, efikasi diri, dan kepribadian grit terhadap niat mahasiswa akuntansi perguruan tinggi di Yogyakarta dalam mengikuti Program Sertifikasi Brevet Pajak. Populasi penelitian ini adalah mahasiswa S1 akuntansi dari perguruan tinggi di Yogyakarta dengan jumlah sampel sebanyak 144 responden. Penelitian ini merupakan penelitian kuantitatif dengan menggunakan data primer yang diperoleh dari kuesioner online. Teknik analisis data yang digunakan adalah regresi linier berganda. Hasil penelitian menunjukkan bahwa pengetahuan, prestise, kepercayaan sosial, peluang karir, efikasi diri, dan kepribadian grit berpengaruh positif terhadap niat mahasiswa dalam mengikuti Program Sertifikasi Brevet Pajak.

Kata kunci: Pengetahuan, Prestise, Keyakinan Sosial, Peluang Karir, Efikasi Diri, Kepribadian Grit, Niat Mahasiswa, Brevet Pajak.

CHAPTER I INTRODUCTION

1.1 Background

Students, as the next generation and builders of the nation, should be able to determine what to do next after graduating from college, whether working in a private company or government or even establishing a business that can reduce the unemployment rate in Indonesia. Recently, graduates are anticipated to have the necessary information and abilities for work and job creation. Learning strategies that align with the demands of the job market are employed, including problem-based, work-based, practice-based, self-directed, and collaborative learning (Okolie et al., 2021). Career choices are among the foremost critical decisions people make in their lifetime. They may include choosing an occupation and educational preparation, then a job, formal and informal training, etc. People who show a keen interest in their future careers and actively pursue learning opportunities that align with their envisioned professional path are more likely to have a strong belief in their potential for career success and feel that they are making tangible progress toward achieving their goals (Kulcsar et al., 2019).

A career in accounting requires more skills and knowledge than what they have learned from lectures or books. In this case, students majoring in accounting have many career opportunities, such as teaching, civil servants at the Ministry of Finance, working in the finance department of private companies or government, or tax accountant. The successful implementation of taxation in Indonesia is supported by all parties involved that have worked together. In particular,

accounting students are one of the components that can help the performance of taxation because accounting students are a generation that can be influential in continuing the role of the tax apparatus (Saifudin & Darmawan, 2020).

Tax is an essential aspect of coercive state revenue, for the state needs to be regulated by applicable laws. Law No. 28 of 2007 concerning General Provisions and Tax Procedures states that taxes are required commitments to the state by individuals or substances that are coercive based on law, with no coordinated remuneration, and utilized for the prosperity of the people. From this, it is clearly stated that taxes are an essential income for the needs of the state to finance state administration, national development, and increase social welfare for the community.

Tax is one of the most significant contributors to Indonesia's state revenue apart from the profits of State-Owned Enterprises (BUMN) and other Non-Tax State Revenues (PNBP). The Ministry of Finance said that state tax revenues reached IDR 162.23 trillion in January 2023. This number grew 48.6% annually compared to January 2022. The tax revenue in early 2023 equals 9.4% of the budget target state revenue and expenditure (APBN) 2023 of IDR 1,718 trillion (Annur, 2023).



Figure 1.1. 2023 Tax Receipt

In detail, the realization of tax revenue in January 2023 is divided into four groups. First, realizing non-oil and gas income tax (PPh) was the most significant contributor, IDR 78.29 trillion, achieving 8.96% of the total sector target for the year. Second, the realization of value-added tax (VAT) and sales tax on luxury goods (PPnBM) reached IDR 74.64 trillion or 10.04% of the year's tax target. Third, the Land and Building Tax (PBB) realization reached IDR 1.29 trillion in January 2023, or 3.21% of the year's tax target. Fourth, the realization of oil and gas Income Tax (PPh) targeting IDR 8.03 trillion or 13.07% of the total tax target for the year.

Applying the self-assessment system in Indonesia implies that taxpayers are entrusted with calculating, paying, and reporting their appropriate tax liabilities based on the tax laws and regulations of Law No. 16 of 2009. The execution of the self-assessment system will empower taxpayers to have more certainty within the tax mechanism at the DGT so that the fulfillment of tax

commitments can be carried out legitimately by the taxpayer and all of them are accounted for within the SPT based on Article 3 paragraph (3) Law on General Provisions and Tax Procedures. However, sometimes taxpayers still experience difficulties in fulfilling their tax obligations because policies and processes in taxation have a reasonably high complexity and are constantly evolving. Therefore, the role of experts in the field of taxation is needed to help taxpayers fulfill these obligations. But the fact is that Indonesia still lacks human resources in the field of taxation.

Tax brevet training is the first step that must be taken for accountants or prospective accountants who are interested in working in the field of taxation in a business or non-business organization (Darmawan, 2019). Tax brevet training consists of several levels, namely tax brevet A, tax brevet B, and tax brevet C. Each type of level has different learning. The tax brevet certificate can be obtained after being declared graduated from the tax brevet generates many benefits, such as provision for fresh graduates to apply for jobs (Wardani & Yunia, 2023). Tax brevet training has many benefits; besides being able to support targeted careers, tax brevet can deepen knowledge in the field of taxation.

Therefore, it is necessary to know and understand the purpose and benefits of tax brevets to provide accounting students with the advantages of taking them (Aniswatin et al., 2020). Several factors play a role in training accounting students' interest in taking tax brevets: tax knowledge, prestige, social beliefs, career opportunities, self-efficacy, and grit personality. Research conducted by Kholis (2018) explained that knowledge of taxation influences accounting

students' interest in taking tax brevets. Meanwhile, the same research with different results was carried out by Syah (2022), explaining that knowledge partially does not significantly affect people's interest in participating in tax brevet training.

The research results by Uzman and Abeyrathna (2021) explained that prestige positively correlates to pursuing qualified professional accountants. Meanwhile, Untalan's (2023) research explained there is no proof that prestige contributes significantly influences the intention to pursue a certified public accountant. The research results conducted by Hashim & Ghani (2020) were incredibly positive for social beliefs, reflecting that accounting students in Malaysian public universities essentially impact their intention to pursue the qualification. Meanwhile, Bhat and Khan's (2022) research showed that social beliefs have no significant relationship with the student's desire to obtain ACCA certification.

The results of research conducted by Chi et.al (2022) explained that career opportunities significantly instigate the intention to build a career in professional accountancy. Meanwhile, Bhat and Khan's (2022) research explained that career opportunities have no vital relationship with the career ACCA certification path. The study results by Umar and Bello (2019) showed an association between the student's Self-Efficacy and his intention to take chartered accountant certification. Meanwhile, Trout and Blazer's (2021) research indicated that self-efficacy is not significantly related to a student's intention to pursue the CPA examination.

The research results by Untalan (2023) explained that grit personality significantly influenced students' intentions to pursue a certified public accountant. Meanwhile, Uzman and Abeyrathna's (2021) research demonstrates grit personality is not significant to student perceptions of pursuing professionally qualified accountants.

Based on the background presented and considering the inconsistent results of previous research on the effect of Tax Knowledge, Prestige, Social Beliefs, Career Opportunities, Self-Efficacy, and Grit Personality on students' interest in taking certified professional accountants, the researchers conducted another study on interest in taking tax brevets. Based on the description above, the researcher chose the title *"Analysis of Factors Influencing Students' Intention in Taking Brevet Certification (Case Study of College Accounting Students in Yogyakarta)."*

1.2 Problem Formulation

Based on the background discussed above, the researcher can formulate several problems in this study, namely:

1. Does tax knowledge affect the intention of accounting students to take the Brevet certification exam?
2. Does prestige affect the intention of accounting students to take the Brevet certification exam?
3. Do social beliefs affect the intention of accounting students to take the Brevet certification exam?

4. Do career opportunities affect the intention of accounting students to take the Brevet certification exam?
5. Does self-efficacy affect the intention of accounting students to take the Brevet certification exam?
6. Does grit personality affect the intention of accounting students to take the Brevet certification exam?

1.3 Research Objectives

The objectives to be achieved in this research are as follows:

1. To determine the effect of tax knowledge on accounting students' intention to take the Brevet certification exam.
2. To determine the effect of prestige on the intention of accounting students to take the Brevet certification exam.
3. To determine the effect of social beliefs on the intention of accounting students to take the Brevet Certification exam.
4. To determine the effect of career opportunities on the intention of accounting students to take the Brevet certification exam.
5. To determine the effect of self-efficacy on the intention of accounting students to take the Brevet certification exam.
6. To determine the effect of grit personality on the interest of accounting students to take the Brevet certification exam.

1.4 Research Benefits

This research is expected to provide benefits in various ways, including:

1. For Researchers

This research can be helpful as an effort to deepen questions related to the interest of accounting students in taking the Brevet certification.

2. For Accounting Study Program

The results of this study are expected to provide a concrete description of the variables that significantly influence the interest of accounting students to take the Brevet certification so that it can be used as evaluation material to increase the interest of accounting students to take the Brevet certification.

3. For Tax Brevet Organizers

To find out tax customer behavior so that tax brevet organizers can find out what factors influence students' interest in taking tax brevet so they can organize tax brevet training according to what they want.

1.5 Systematics Writing

The systematics used in this study consists of five successive and interrelated chapters to make it easier and to provide a clear picture of the contents of this thesis. The presentation of the thesis writing is in the following:

CHAPTER I: INTRODUCTION

This chapter contains the background for doing this research, the formulation of the problem, which is the basis for this research, the purpose of conducting this research, the benefits of this research, and the writing systematics used.

CHAPTER II: LITERATURE REVIEW

This second chapter elaborates on theories used to support the formulation of hypotheses and helps analyze the results of the research to be carried out. This second chapter includes previous studies, research hypotheses, and research framework.

CHAPTER III: RESEARCH METHODS

The third chapter contains the operational method used in the research. Therefore, this third chapter consists of types of research, sample population, sampling techniques, research variables, test instruments, and research and data analysis methods.

CHAPTER IV: DATA ANALYSIS AND DISCUSSIONS

This fourth chapter contains tests using the method described in the previous chapter, as well as the results and discussion of the analysis that has been carried out.

CHAPTER V: CONCLUSIONS AND RECOMMENDATIONS

The fifth or final chapter contains the conclusions from the research that has been done before, which reveals the research, the limitations experienced in the research, and suggestions.

CHAPTER II LITERATURE REVIEW

2.1 Theoretical Review

2.1.1 Theory Planned Behavior

The Theory of Planned Behavior (TPB) is a further development of the Theory of Reasoned Action (TRA) to the theory developed by Ajzen (1991) in Conner (2020), adding a construct, namely Perceived Behavior Control (PBC), which is perceived to affect intentions and behavior. The Theory of Planned Behavior (TPB) stated that intention is assumed as a catcher of motivational factors that influence behavior. Intentions indicate how hard people want to try and how much they plan to do a behavior. The higher the intention to engage in the behavior, the better the performance is likely. Attitude variables, subjective norms, and perceived behavioral control influence the intention to behave.

Ajzen (1991) in Hagger et al. (2020) explained through the Theory of Planned Behavior (TPB) that intention may influence individuals to perform good behavior, and this function had three main predictors, namely:

1. Attitude toward the behavior:

Attitude towards behavior is an individual's which can be positive or negative in action. Behavioral attitudes develop naturally on the beliefs held by a person about objects, people, or events. Attitude means a neural state (mind) and a state of mind (mental)

which is organized and prepared to respond to an object directly and indirectly.

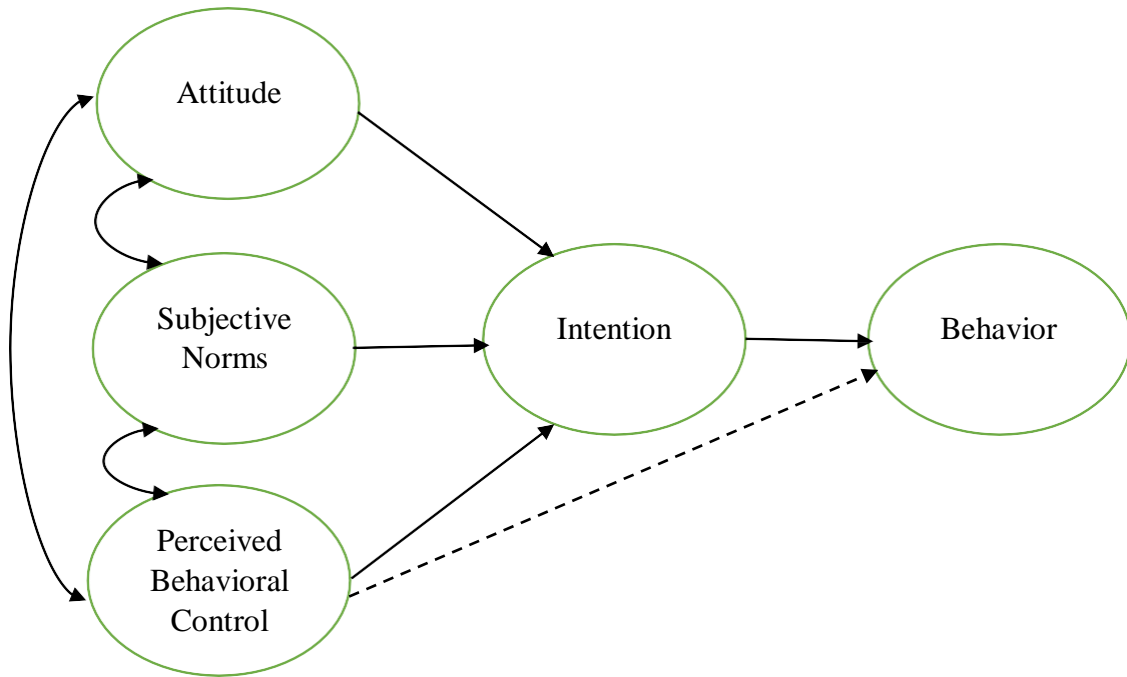
2. Subjective Norms:

Subjective norms refer to an individual's perception of the social pressure to engage in or refrain from specific behavior. These norms are shaped by the beliefs and motivations of the people involved in the behavior, such as family members, relatives, partners, and colleagues. If other people become reference points to direct behavior, they are called referents or reference givers. Beliefs also influence subjective norms, but beliefs are different. Namely, one's beliefs obtained from other people's eyes are related to normative wealth (normative beliefs).

3. Perceived Behavioral Control:

Perceived Behavior Control, is the ability and belief that someone has in carrying out an act of behavior. This belief is based on previous experience of behavior and various other factors that can increase or decrease a person's feelings about the difficulty level when carrying out a behavior. A person's behavior is controlled by himself and requires control.

Figure 2. 1 Theory of Planned Behavior



Source : Ajzen (1991)

2.1.2 Tax Brevet

According to Tommy (2022), tax brevet is a training or course in taxation with different levels. Each level in the tax brevet has other learning materials. Even though it is called a course, getting a brevet certificate is not easy because you have to take part in training based on the existing curriculum and related exams. Participants who complete the brevet training will receive a certificate during the training. The Tax Brevet Certificate is considered a trusted certificate because the organizers of the tax brevet cannot be arbitrary. Organizers must have a license and are members of the Indonesian Accounting Association (IAI) beforehand to organize it as one of the conditions for obtaining a tax brevet permit.

Alula (2022) stated in the Tax Brevet there are three levels: Brevet A, Brevet B, and Brevet C.

1. Brevet A

At Brevet A level, you will learn about personal income tax. Materials that will be obtained in participating in Brevet A include general provisions on taxation (KUP), land and building tax (PBB), stamp duty and personal income tax (PPH article 21), and land and building rights acquisition fees (BPHTB).

2. Brevet B

Brevet B is a tax brevet level that discusses fundamental to intermediate taxation with a discussion of corporate or corporate tax provisions. The material taught by Brevet level B includes tax accounting, corporate income tax (PPH), and tax for entities or companies, namely withholding and collection of income tax (PPH) Articles 15, 21, 23, 25, 26, Article 4 paragraph (2), Value Added Tax (VAT) 1111 and 1107 PUT, how to fill out electronic SPT Value Added Tax (PPN) and Income Tax (PPH), tax audit, tax investigation, and Luxury Goods Sales Tax (PPnBM)

3. Brevet C

Brevet C is the highest level of training. The material from Brevet C is a discussion of intermediate to advanced-level taxation. You must pass Brevet A and B to be eligible for Brevet C. The material taught includes international taxes, tax accounting, tax planning,

personal and corporate income tax (PPH), and international taxes for banking.

2.1.3 Knowledge

According to Hume in Ullah (2020), knowledge can be defined as a proposition that aligns with justified true belief. Assessing the truthfulness of a belief requires various intellectual resources, and the process of forming a belief may remain uncertain until it occurs. Knowledge encompasses two propositions: relations of ideas and matters of fact. Relations of ideas consist of non-falsifiable propositions known a priori (for example, a triangle has three sides, the sum of interior angles of a triangle is 180 degrees, etc.). On the other hand, matters of fact depend on experience and can be falsified if contrary evidence is available (for example, apples being good for health, bachelors being messy, and so on).

According to Wilson in Longworth and Wimmer (2022), Cook Wilson's philosophy is related to the indirect strategy, as he argues that knowledge cannot be defined in terms of more basic concepts but rather that it is a fundamental concept that cannot be reduced to anything else. He also argues that knowledge is a species of consciousness and distinct from other species of consciousness, such as perception and feeling. Cook Wilson's philosophy is also related to the idea that knowledge is a standing power or disposition, which can persist through periods of unconsciousness, but that its occasional exercises are necessarily conscious. Overall, Cook Wilson's philosophy challenges the idea that knowledge can be defined in terms of necessary and sufficient conditions. Instead, it argues that it is a fundamental concept that cannot be reduced to anything else.

2.1.4 Prestige

Prestige refers to the recognition and respect of one's societal position. It can be earned through personal accomplishments, achieved status, or attributed based on one's inherited position or ascribed status. Historically, prestige was often associated with one's family name (ascribed status), but in modern developed countries, it is typically tied to one's occupation (achieved status). The level of prestige an individual holds is closely linked to their social class. Those with higher levels of prestige, whether through their occupation or sometimes their family name, tend to belong to higher social classes. Prestige plays a significant role in social mobility, as the choice of employment and education can influence an individual's level of prestige (LibreTexts, 2023).

As Gilbert (2020) stated, prestige is a subjective perception that exists within the minds of individuals and is expressed through social interactions. Within various social contexts, specific individuals are regarded as significant, admired, and respected (although sometimes met with resentment), while others are viewed as ordinary, unimportant, or even lowly. Sociologists view prestige as a hierarchical ranking or scale that reflects different levels of social esteem. It has been observed that groups of individuals with similar levels of prestige tend to gravitate toward one another and develop shared lifestyles and behaviors.

2.1.5 Social Beliefs

Social beliefs are defined as a model for social beliefs from a multicultural perspective, which refers to the shared beliefs and values that members of a

culture or society hold. These beliefs can influence individuals' behaviors, attitudes, and decision-making processes and vary across cultures and societies. The definition suggests that social beliefs can be important in understanding cultural differences and their impact on coping and career management strategies (Guan et al., 2020).

Social beliefs are culturally shared beliefs people hold about the world and themselves. These beliefs are often deeply ingrained and influence how people perceive themselves, their abilities, and their interactions with others and society. Social beliefs are divided into Fate Control and Reward for Application, which can significantly impact the growth mindset and achievement. Fate Control is the belief that one's life is primarily determined by external factors such as luck or fate. In contrast, Reward for Application refers to the idea that hard work and effort are rewarded with success. Societies that emphasize Fate Control may be less likely to support the growth mindset, as individuals may feel that their abilities are primarily predetermined and beyond their control. On the other hand, societies emphasizing Reward for Application may be more supportive of the growth mindset, as individuals may feel that their efforts and hard work can lead to success. Overall, the concept of social beliefs highlights the importance of cultural beliefs and values in shaping individuals' perceptions of themselves, their abilities, and their opportunities for achievement. (Bernado et al, 2021).

2.1.6 Career Opportunities

Career opportunities refer to the opportunities for advancement, growth, and development within a particular career or profession. These opportunities may

include promotions, salary increases, access to training and development programs, leadership roles, and other forms of career advancement. Career opportunities are influenced by various factors, including an individual's skills and qualifications, the demands of the job market, and the availability of resources and support within an organization or industry. Career opportunities are often studied within the broader context of career development and are crucial for individuals seeking to advance their careers. Understanding these factors and how they can be overcome is essential for individuals seeking to advance their careers because it can help them navigate the complex social and cultural factors that can impact their success in the workplace (Bird & Rhoton, 2021).

Career opportunities comprise three key aspects: the ability to fulfill one's career goals, the opportunity to enhance professional skills and abilities, and the receipt of appropriate rewards based on those skills and abilities. Individuals must explore and assess various career opportunities to identify the one that best aligns with their abilities, interests, and objectives. According to Jena and Nayak (2020), employees are motivated to achieve career objectives, influencing their work-related behaviors and decisions. The thriving model serves as a framework for understanding how career opportunities contribute to employee thriving. Job resources, categorized into knowledge, positive meaning, positive affect, and relational resources, promote proactive work behaviors such as task focus and exploration, fostering employee thriving. Thriving entails a combination of vitality, a sense of energy and aliveness, and learning, involving continuous development and application of knowledge and skills in the work context.

Building upon this conceptualization, the current study argues that career opportunities facilitate the acquisition of knowledge and positive, meaningful resources, which enhance employee engagement and concentration on work tasks, ultimately leading to thriving experiences. Specifically, career opportunities enable employees to advance their career goals and improve their professional skills. By exploring and evaluating various career options, individuals are more likely to perceive their work tasks as meaningful and acquire valuable professional knowledge (Huo, 2021).

2.1.7 Self-Efficacy

People possess an innate need and longing to experience a sense of competence in various aspects of their lives. Self-efficacy pertains to individuals' belief in their ability to achieve desired outcomes through actions in specific domains or situations. According to Bandura (1997) in Schunk & Usher (2019), self-efficacy does not suddenly emerge. Efficacy assessment is a mental process where individuals utilize various sources of information to evaluate their own belief in their abilities, known as self-efficacy. These sources include personal achievements, observing others, social influences, and internal physiological/emotional indicators. Among these, actual performance accomplishments are considered the most dependable source as they directly demonstrate an individual's capabilities. However, individuals also gauge their self-efficacy by observing others. Witnessing others' successful performances can enhance one's belief in their abilities, whereas detecting failures can diminish them. Additionally, self-efficacy can be influenced by persuasive verbal

statements and feedback received from others. While observing others and receiving clear information can potentially enhance self-efficacy, the individual must demonstrate successful performance for the increase to be sustained subsequently. Moreover, physiological and emotional indicators can also have an impact on self-efficacy.

Self-efficacy plays a crucial role in personal growth, particularly in how individuals adjust psychologically, respond to challenges and obstacles, and stay motivated to learn. When individuals possess high self-efficacy, they adopt proactive strategies, actively engage in treatment plans, perceive themselves as capable, monitor and assess their progress toward goals, and create conducive learning environments. Conversely, individuals with low self-efficacy, who believe they cannot achieve desired outcomes, often experience anxiety and tend to employ avoidance strategies (Williams, 1995, as cited in van Esch et al., 2020). Self-efficacy can be shaped by a range of factors, including the consequences of one's actions, such as the attainment and advancement of goals, and external influences from the surrounding environment, such as comparing oneself to peers and receiving feedback from teachers and coaches. These outcomes and influences significantly shape self-efficacy beliefs and maintain motivation over time (Schunk & DiBenedetto, 2019).

2.1.8 Grit Personality

Grit, the combination of passion and perseverance towards long-term goals, is often regarded as a valuable trait that enables individuals to utilize their knowledge, skills, and abilities effectively. This is because individuals with grit

are less discouraged by setbacks and less easily swayed by short-term objectives (Meriac et al, 2015, as cited in Houston et al., 2020). The dimensions of grit, perseverance of effort, and consistency of interest have also been investigated with personality traits and accomplishments. A study conducted with college students revealed that perseverance of effort was positively associated with self-esteem, lifelong learning strategies, and general learning approaches. Additional research has shown that perseverance of effort is correlated with academic achievement, college GPA, college satisfaction, and sense of belonging and is negatively related to the intention to change majors. Moreover, perseverance of effort is connected to self-efficacy, while both grit dimensions demonstrated correlations with self-regulated learning strategies and procrastination reduction (Isenberg et al., 2020).

Grit is associated with personality attributes and is positively correlated with conscientiousness and the big five personality factors. To accomplish anything significant relies on willpower, although attaining long-term goals requires passion and perseverance. Additionally, the development of grit is not always consistent; individuals may initially develop a strong work ethic without having clearly defined long-term objectives. This tendency could explain why perseverance is often considered a more reliable predictor of performance than passion, leading to criticisms of the construct (Schimscal et al., 2020).

Duckworth (2016) discussed the potential psychological origins of grit, such as interest, deliberate practice, purpose, and hope, as cited in Tang et al. (2019). There is limited empirical research on the factors that follow grit, but

existing studies suggest that commitment to life purpose and self-reported mindfulness could be potential precursors. Current evidence indicates that grit is a personal attribute that develops through mindset, skill acquisition, and supportive environments. Individuals with high levels of grit tend to adopt an optimistic explanatory style when facing difficulty and often believe that their abilities are malleable and can be improved with effort. Recognizing the concept of grit can benefit healthcare professionals, as it can help them develop qualities that enhance well-being, reduce burnout and compassion fatigue in the healthcare setting, and encourage individuals to stay committed to their goals.

2.1.9 Intention

An intention is a cognitive state of an individual that signifies their purpose or objective in carrying out specific actions. While the mental state associated with intentions typically precedes the corresponding action, it is essential to note that intentions can also exist without resulting in the actual act (Malle et al., 2001) (Finsterwalder and Kuppelwieser, 2020). According to Mele (1997) in McGuire (2019), intentions are commonly understood to include a confidence condition, often depicted in terms of belief. However, there has been a debate regarding whether this condition should be defined in terms of the presence of confidence or the absence of doubt. The following two theses represent opposing perspectives on how confidence may be implicated in the concept of intention.

Intention is a complex concept that has been debated and debated. Some view it as a psychological state, while others view it as a combination of belief

and desire. The former prioritizes the present, focusing on immediate action, while the latter emphasizes future-directed intention. Intentions can be viewed as a belief or judgment, a combination of both, or a distinctive attitude. The most prominent way of thinking about intentions as distinct attitudes is that their role in future planning gives them. Intentions and desires share a world-to-mind direction, representing the contents as to be done rather than already being the case. Intentions are constrained by reality, as they may be mistaken for desires. Desires are also constrained by fact, as there is something odd or defective in desiring what is already the case. Intentions must conform to rational requirements, be consistent with one another, be means-end coherent, and be stable over time. (Paul, S.K., 2021).

2.2 Previous Research

In writing this study, the researcher examined information from previous studies related to the topic of the problem as input to determine the factors that influence the interest of accounting students to take part in the tax brevet program.

Research on Tax Brevet certification has been carried out by Kholis (2018) entitled "Factors Affecting Student Interest to Join Tax Brevet Training (Case Study of Private University in Surakarta City) with the independent variables career motivation, knowledge, and tuition fees and the dependent variable, namely interest in participating in the tax brevet. This research is quantitative. The type of data used in this study is primary data obtained directly from distributing questionnaires. The population in this study were all students at six private universities in Surakarta who had attended taxation courses. The number of

samples used was 349. The analytical method used was multiple linear regression analysis. The results of this study showed that all independent variables, namely career motivation, knowledge, and tuition fees, have a positive and significant effect on interest in taking tax brevets.

Research on Tax Brevet certification has been conducted by Syah (2022), entitled "Analysis of Factors Affecting Public Interest In Tax Brevet Training" with the independent variables career motivation, quality motivation, and knowledge motivation. The dependent variable is tax brevet. This research is quantitative. The types of data used in this study are primary data and secondary data, namely data obtained directly from distributing questionnaires and the results of interviews with the Head of the Tegal KPP Primary Service regarding the requirements as a taxpayer. At the same time, the secondary data in this study were obtained from the Tax Center of the D-III Accounting Study Program in the form of data on the number of tax brevet training participants who had registered and from other trusted literacy sources. The population in this study is the general public who attended tax brevet training courses at Harapan Bersama Polytechnic from 2017 to 2020, with a total sample of 106 people. The analytical method used is multiple linear regression analysis. The results of the research showed that career motivation has a significant effect on interest in taking tax brevets. At the same time, the variables of quality motivation and knowledge motivation have no significant impact on interest in participating in the tax brevet training program.

Research on professional accountant certification has been conducted by Uzman and Abeyrathna (2021) entitled "Factors Influencing the Perception to

Become a Professional Accountant (Special Reference to Students who are following the Higher National Diploma in Accountancy at Advanced Technological Institute Kegalle)" with independent variables salary scale, job security/stability, the opportunity for advancement, prestige/status, received advice, and grit personality. The dependent variable is the perception of pursuing professional accountant qualifications. This research is quantitative. The type of data used in this study is primary data obtained directly from distributing questionnaires. The population in this study were all students taking the HNDA at the Kegalle Advanced Technological Institute. The number of samples used was 220. The analytical method used was multiple linear regression analysis. The results of the research that has been conducted state that the salary scale, job security/stability, opportunities for advancement, prestige/status, and advice received have a significant effect on the interest in pursuing a qualified professional accountant. At the same time, the grit personality variable shows no significant impact on the interest in pursuing a quality accounting profession.

Research on public accountant certification has been conducted by Untalan (2023) entitled "What Drives Students' Intentions to Pursue an Accounting Career? Examining The Theory of Planned Behavior (TPB)" with prestige, motivation, grit and passion, perceived support, and socio-cultural independent variables. The dependent variable is the intention to pursue a certified public accountant. This research is quantitative. The type of data used in this study is primary data obtained directly from distributing questionnaires. The population in this study were all selected accounting students at Far Eastern University,

Manila. The number of samples used was 104. The analytical method used was multiple linear regression analysis. The results of the research that has been done proved that motivation, grit and passion, and perceived support have a significant influence on the intention to pursue public accounting certification. Meanwhile, the prestige and socio-cultural variables showed no significant effect on the intention to pursue public accountant certification.

Research on professional qualification certification has been conducted by Hashim and Ghani (2020) entitled "Belief, Preference and Constraint Factors Influencing Malaysian Accounting Student's Intention to Pursue Professional Qualification" with independent variables job prospect belief, social belief, capability belief, preference, and constraints. The dependent variable, namely the intention to pursue a professional accounting qualification. This research is quantitative. The type of data used in this study is primary data obtained directly from distributing questionnaires. The population in this study were all final-year accounting students enrolled in undergraduate accounting programs at 10 Malaysian State Universities. The number of samples used was 245. The analytical method used was multiple linear regression analysis. The results of the research that has been conducted showed that job prospect beliefs, social beliefs, capability beliefs, and preferences have a significant effect on the intention to pursue professional qualifications. Meanwhile, the constraint variable does not significantly affect the intention to pursue professional qualifications.

Research on professional accounting qualification certification has been conducted by Chi et al. (2022) entitled "Predicting the Intention to Pursue

Certified Professional Accountancy Qualification Among the Accounting Students" with independent variables capabilities, career opportunity, job security/stability, attitude, subjective norm, perceived behavioral control. The dependent variable is the intention to pursue CPAQ. This research is quantitative. The type of data used in this study is primary data obtained directly from distributing questionnaires. The population in this study were all students who are 18-45 years old and who were taking undergraduate accounting or accounting and finance at all private and public universities in Malaysia. The number of samples used was 339. The analytical method used was multiple linear regression analysis. The results of the research showed that capabilities, career opportunities, and perceived behavioral control have significant effects on the intention to pursue CPAQ. Meanwhile, the variable job security/stability, attitude, and subjective norms do not significantly affect interest in joining CPAQ.

Research on ACCA certification has been conducted by Bhat and Khan (2022) entitled "Determinants of accounting students' decision to pursue a career as ACCA-certified accountants: a case study of Omani student" with the independent variables career exposure, self-competence, financial awards, work environment, social values, and market factors. The dependent variable is the career path of an ACCA-certified accountant. This research is quantitative. The type of data used in this study is primary data obtained directly from distributing questionnaires. This study's population was all students taking accounting courses who had chosen their profession. They are considered to be studying at one of the state universities, namely the University of Technology and Applied Sciences

(UTAS) in the Sultanate of Oman. The number of samples used was 264. The analytical method used was multiple linear regression analysis. The results of the research proved that financial awards, work environment, and market factors have a significant effect on the intention to pursue a career as an ACCA-certified accountant. Meanwhile, career exposure, self-competence, and social value variables do not significantly impact career intentions as ACCA-certified accountants.

Research on chartered accountants certification has been conducted by Umar and Bello (2019) entitled "The relationship between accounting students' self-efficacy beliefs, outcome expectations and intention to become Chartered Accountants" with the independent variables self-efficacy and outcome expectations and the dependent variable is the intention to take chartered accountant certification. This research is quantitative. The type of data used in this study is primary data obtained directly from distributing questionnaires. The population in this study were all accounting students at Yobe State University, Nigeria. The number of samples used was 125. The analytical method used was multiple linear regression analysis. The results showed that self-efficacy has a significant effect on the intention to become an accountant. In comparison, the outcome expectation variable shows no significant effect on the intention to become an accountant.

Research on chartered accountants certification has been conducted by Trout and Blazer (2021) entitled "A multi-college study of accounting students' CPA exam intention" with independent variables intrinsic and extrinsic

motivators, social influence, education, desire to engage in no-technical activities and self-efficacy. The dependent variable is the intention to pursue a CPA examination. This is quantitative research using primary data obtained directly from distributing questionnaires. The population in this study were all accounting students from 13 colleges and universities in Pennsylvania. The number of samples used was 394. The analytical method used was multiple linear regression analysis. The results showed that social influence has a significant effect on the intention to take the CPA exam. While the intrinsic and extrinsic motivator variables, education, the desire to engage in non-technical activities, and self-efficacy, show that they do not significantly influence the intention to take the CPA exam.

2.3 Research Hypothesis

2.3.1 The Effect of Knowledge on The Intention of Accounting Study Program Students in Yogyakarta to Take Brevet Certification

According to Hume in Ullah (2020), knowledge can be defined as a proposition that aligns with justified true belief. Assessing the truthfulness of a belief requires various intellectual resources, and arriving at a belief may not always be known in advance. Knowledge encompasses two propositions: relations of ideas and matters of fact.

When it comes to tax brevet certification, individuals who have successfully obtained this certification can be considered to possess a body of knowledge that aligns with the criteria of justified true belief. The certification signifies that these individuals have demonstrated a deep understanding of tax

laws, regulations, and practices, considered matters of fact in taxation. This statement is in accordance with what Kholis (2018) stated, that knowledge of taxation affects the intention of accounting students to take tax brevets.

In this way, this research is intended to re-examine the interaction or relationship between knowledge towards the intention of accounting students to take brevet certification with the following hypothesis formulation:

H1: Knowledge has a positive effect on the intention of Accounting Study Program students in Yogyakarta to take the Brevet certification program

2.3.2 The Effect of Prestige on The Intention of Accounting Study Program Students in Yogyakarta to Take Brevet Certification

As Gilbert (2020) stated, prestige is a subjective perception that exists within the minds of individuals and is expressed through social interactions. Within various social contexts, specific individuals are regarded as significant, admired, and respected (although sometimes also met with resentment), while others are viewed as ordinary, unimportant, or even lowly. Sociologists view prestige as a hierarchical ranking or scale that reflects different levels of social esteem. It has been observed that groups of individuals with similar levels of prestige tend to gravitate toward one another and develop shared lifestyles and behaviors.

In the realm of tax professionals, individuals who hold a tax brevet certification are often seen as possessing a higher prestige than those without the

certification. The certification signifies that these individuals have achieved a recognized standard of knowledge and expertise in tax matters. As a result, they are regarded as significant, admired, and respected within the tax profession. Their accomplishments and qualifications elevate their social standing and reputation among peers, clients, and employers. This statement is in accordance with what was put forward by Uzman and Abeyrathna (2021), explaining that prestige positively correlates with pursuing qualified professional accountants.

In this way, this research is intended to examine the interaction or relationship between prestige towards the intention of accounting students to take brevet certification with the following hypothesis formulation:

H2: Prestige has a positive effect on the intention of Accounting Study Program students in Yogyakarta to take the Brevet certification program

2.3.3 The Effect of Social Beliefs on The Intention of Accounting Study Program Students in Yogyakarta to Take Brevet Certification

Social beliefs are defined as a model for social beliefs from a multicultural perspective, which refers to the shared beliefs and values that members of a culture or society hold. These beliefs can influence individuals' behaviors, attitudes, and decision-making processes and vary across cultures and societies. The document suggests that social beliefs can be important in understanding cultural differences and their impact on coping and career management strategies. (Guan et al., 2020).

For students, social beliefs may emphasize the significance of the tax brevet certification as a valuable achievement and a symbol of expertise in taxation. In cultures or societies that highly value professional certifications, students may be motivated by the recognition and prestige of the brevet certification. They may perceive it as a pathway to gaining respect from peers, teachers, and potential employers and view it as a means to enhance their future career prospects. This statement is in accordance with that stated by Hashim and Ghani (2020) and was incredibly positive for social beliefs, reflecting that accounting students in Malaysian public universities essentially impact their intention to pursue the qualification.

In this way, this research is intended to examine the interaction or relationship between prestige towards the intention of accounting students to take brevet certification with the following hypothesis formulation:

H3: Social Beliefs has a positive effect on the intention of Accounting Study Program students in Yogyakarta to take the Brevet certification program

2.3.4 The Effect of Career Opportunities on The Intention of Accounting Study Program Students in Yogyakarta to Take Brevet Certification

Career opportunities refer to opportunities for advancement, growth, and development within a particular career or profession. These opportunities may include promotions, salary increases, access to training and development programs, leadership roles, and other forms of career advancement. Career

opportunities are influenced by various factors, including an individual's skills and qualifications, the demands of the job market, and the availability of resources and support within an organization or industry (Bird & Rhoton, 2021).

Tax brevet certification offers a notable prospect for career opportunities within organizations, including the potential for promotions. As employers value employees with specialized tax knowledge and credentials, individuals with the tax brevet certification may be considered for higher-level positions within tax departments or firms. The certification can differentiate students from their peers and demonstrate their readiness for increased responsibility and leadership roles. This statement is in accordance with that stated by Chi et al. (2022) explained that career opportunities significantly trigger the intention to build a career in professional accounting.

In this way, this research is intended to examine the interaction or relationship between prestige towards the intention of accounting students to take brevet certification with the following hypothesis formulation:

H4: Career Opportunities have a positive effect on the intention of Accounting Study Program students in Yogyakarta to take the Brevet certification program

2.3.5 The Effect of Self-Efficacy on The Intention of Accounting Study Program Students in Yogyakarta to Take Brevet Certification

Self-efficacy pertains to individuals' belief in their ability to achieve desired outcomes through actions in specific domains or situations. According to

Bandura (1997) in Schunk and Usher (2019), self-efficacy does not suddenly emerge. Efficacy assessment is a mental process where individuals utilize various sources of information to evaluate their own belief in their abilities, known as self-efficacy. These sources include personal achievements, observing others, social influences, and internal physiological/emotional indicators.

Self-efficacy correlates with students taking brevet certification because it influences their beliefs, motivations, persistence, and confidence in their ability to grasp and apply tax-related concepts, study effectively, and perform well in the certification examination. This statement is in line with research conducted by Umar and Bello (2019), which showed an association between the student's Self-Efficacy and his intention to take chartered accountant certification.

This research is intended to examine the interaction or relationship between prestige towards the intention of accounting students to take brevet certification with the following hypothesis formulation:

H5: Self Efficacy has a positive effect on the intention of Accounting Study Program students in Yogyakarta to take the Brevet certification program

2.3.6 The Effect of Grit Personality on The Intention of Accounting Study Program Students in Yogyakarta to Take Brevet Certification

Grit, the combination of passion and perseverance towards long-term goals, is often regarded as a valuable trait that enables individuals to utilize their knowledge, skills, and abilities effectively. This is because individuals with grit

are less discouraged by setbacks and less easily swayed by short-term objectives (Meriac et al., 2015, as cited in Houston, 2020).

Grit helps students stay motivated and focused on their long-term objectives, such as completing the certification and advancing their tax careers. When faced with difficult or complex concepts, grit enables students to persevere through learning, seeking clarification, and utilizing available resources to deepen their understanding. Setbacks or failures along the way are viewed as learning opportunities rather than deterrents, as individuals with grit are less easily discouraged and remain resilient in pursuing their goals. This statement is in accordance with what was put forward by Untalan (2023), explaining that grit personality significantly affects students' intentions to pursue public accounting certification.

This research is intended to examine the interaction or relationship between prestige towards the intention of accounting students to take brevet certification with the following hypothesis formulation:

H6: Grit Personality has a positive effect on the intention of Accounting Study Program students in Yogyakarta to take the Brevet certification program

2.4 Research Framework

The research framework is a theoretical explanation of the relationship between the variables to be studied, both the dependent and independent variables. The variables used in this study are independent: knowledge, prestige,

social beliefs, career opportunities, self-efficacy, and grit personality. At the same time, the dependent variable in this study is the interest of accounting students at various universities in Yogyakarta to take tax brevet certification. There are two variables used in this study, namely variable Y and variable X, namely:

1. Variable Y, which is the dependent variable or dependent variable. In this study, the interest variable of accounting students at various universities in Yogyakarta to take tax brevets is the Y variable.

2. Variable X is an independent variable or independent variable. In this study, the knowledge variable is X1, the prestige variable is X2, social beliefs are X3, career opportunities are X4, self-efficacy is X5, and grit personality is X6.

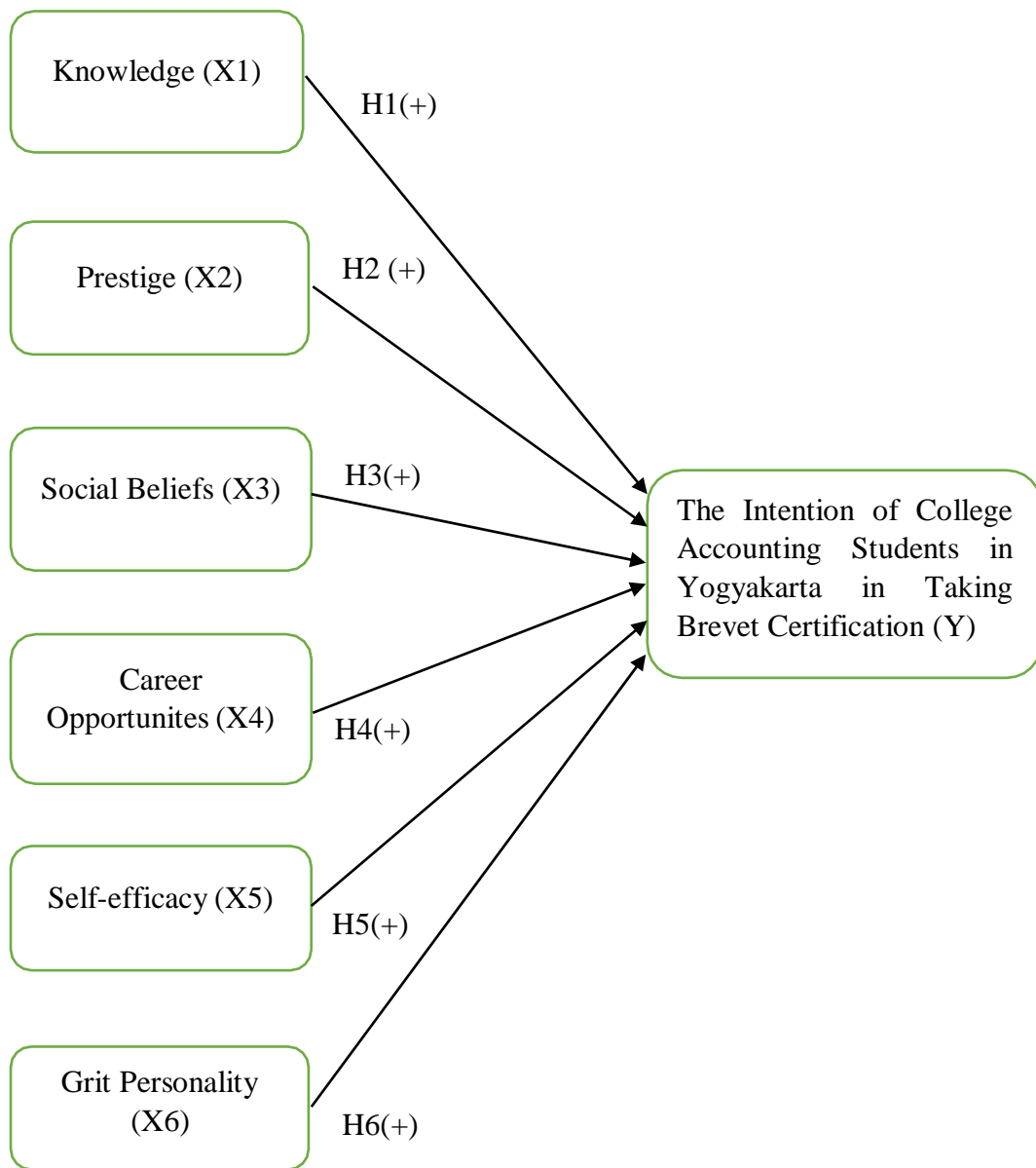


Figure 2. 2 Conceptual Framework

CHAPTER III RESEARCH METHOD

3.1 Population and Research Sample

This type of research is quantitative research which is carried out to solve problems that occur and are analyzed using statistical tests, one of which can be assisted by SPSS. To find out the factors that influence students' intention to take tax brevets, this study uses independent variables: knowledge, prestige, social beliefs, career opportunities, self-efficacy, and grit personality. Following the objectives, the population used in this study were accounting students at universities in the Yogyakarta class of 2019, 2020, and 2021.

The sampling technique uses purposive sampling, a non-probability sampling method based on the knowledge and understanding of a researcher in selecting the required sample from a population for a study (Etika & Babatope, 2019). Sampling is done by taking a sample from the population based on predetermined criteria. The criteria used to select the sample include:

1. Undergraduate students majoring in accounting at all tertiary institutions in Yogyakarta class of 2019, 2020 and 2021.
2. Have taken taxation courses.

Determination of the number of samples used in this study, according to Hair et al. (2019), depends on the number of indicators multiplied by 5 to 10. Calculations of the minimum number of samples in this study are as follows:

$$\text{Sample} = \text{Number of research indicators} \times 5$$

$$= 28 \times 5$$

$$= 140$$

3.2 Data Sources and Data Collection Techniques

The data source used in this study is primary data. Primary data refers to data gathered for the first time and is factual and authentic. Primary data collection is driven by finding a resolution to the issue. This data type is obtained in real-time, ensuring its timeliness and relevance (Ajayi, 2023). The data collection technique uses survey research by distributing online questionnaires to respondents. The questions in the questionnaire consist of several questions grouped by variable. These variables consist of students' intention to take tax brevet certificates as the dependent variable and knowledge, prestige, social beliefs, career opportunities, self-efficacy, and grit personality as independent variables.

3.3 Definition and Measurement of Research Variables

To obtain empirical evidence of the influence of tax knowledge, prestige, social beliefs, career opportunities, self-efficacy, and grit personality on intention to participate in the tax brevet program, as well as its impact on career choice in accounting students at higher education institutions in Yogyakarta, the variables used in this study consist of two variables, namely the independent variable and the dependent variable.

3.3.1 Variable Description

Table 3. 1 Variable Description

Independent Variable (X)	Operational Definition
Knowledge	Knowledge is a statement that corresponds to a justified and true belief, requiring various intellectual abilities to assess its accuracy. Knowledge can be categorized into two types: statements about relationships between ideas and those about factual matters (Ullah, 2022).
Prestige	Prestige refers to the recognition and admiration linked to a person's societal position. It can be earned through personal accomplishments (achieved status) or received based on inherited position (ascribed status). Individuals with higher prestige, often due to their profession or family background, usually belong to higher social classes (LibreTexts, 2023).
Social Beliefs	Social beliefs are a collective set of shared values and beliefs within a

	<p>culture or society, considering multiple cultural perspectives. These beliefs can influence people's behaviors, attitudes, and decision-making and vary across cultures and societies (Guan et al., 2020).</p>
<p>Career Opportunities</p>	<p>Career opportunities refer to the possibilities for growth and improvement within a particular career or profession. These opportunities may include promotions, salary increases, training, leadership roles, and other paths for career advancement. The availability of career opportunities is influenced by factors like an individual's skills, qualifications, market conditions, and the support organizations or industries provide (Bird & Rhoton, 2021).</p>
<p>Self-Efficacy</p>	<p>Self-efficacy refers to a person's confidence in their ability to achieve desired outcomes through action in specific situations. It involves a</p>

	<p>cognitive process where individuals use various sources of information, such as personal achievements, observing others, social influences, and internal cues, to assess their belief in their capabilities (Bandura, 1997, as cited in Schunk & Usher, 2019).</p>
Grit Personality	<p>Grit is a significant trait that combines passion and perseverance to achieve long-term goals. It is highly regarded as it enables individuals to apply their knowledge, skills, and abilities effectively. Gritty individuals are less discouraged by obstacles and are not easily swayed by short-term objectives (Meriac et al., 2015, as cited in Houston, 2020).</p>
Dependent Variable (Y)	
Student's intention to take brevet certification	<p>The intention is the cognitive state of a person that represents their goal in performing specific actions. Typically, intentions come before the actual action. Still, it is essential to recognize</p>

	that intentions can exist independently without necessarily leading to action (Malle et al., 2001, as cited in Finsterwalder & Kuppelwieser, 2020).
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3.3.2 Variable Measurement

Table 3. 2 Variable Measurement

Variable	Indicator	Source
Knowledge (X1)	<ol style="list-style-type: none"> 1. I know the length of time to take the Tax Brevet certification. 2. I know the programs offered by Tax Brevet certification. 3. I know the advantages of the programs provided by Tax Brevet certification. 4. I know the benefits I get after taking the Tax Brevet certification. 	(Anggaraeni, 2021).
Prestige (X2)	<ol style="list-style-type: none"> 1. Obtaining Tax Brevet certification is prestigious and can enhance my professional image. 2. I will feel proud and respected if I succeed in obtaining a Tax Brevet certification that tax practitioners and experts recognize. 3. A Tax Brevet certification will increase my confidence in handling tax matters professionally. 	(Tetteh et al., 2021), (Owusu et al., 2018)

	4. The reputation and good standing of the Tax Brevet certification are the main factors determining my interest in participating.	
Social Beliefs (X3)	<ol style="list-style-type: none"> 1. I am interested in joining the Tax Brevet certification program to gain recognition in the surrounding community. 2. My parents thought that I should join the Tax Brevet certification program. 3. My lecturer encouraged me to take part in the Tax Brevet certification program. 4. Most of my friends encouraged me to join the Tax Brevet certification program. 	(Wratsari, 2018)
Career Opportunities (X4)	<ol style="list-style-type: none"> 1. By attending Tax Brevet training, you can get a job according to your educational background. 2. By participating in Tax Brevet training, you can expand network access to the world of work. 3. By participating in Tax Brevet training, you can increase your chances of promotion. 4. Participating in Tax Brevet training helps in career development. 	(Chi et al., 2022)
Self-Efficacy (X5)	1. I am confident I will solve	(Permatasari, 2018)

	<p>complex problems while participating in the Tax Brevet certification program.</p> <p>2. If I have enough time to study, I can solve complex problems independently while studying the Tax Brevet certification program.</p> <p>3. If I can get guidance from other people, I will solve complex problems while studying the Tax Brevet certification program materials.</p> <p>4. I will solve difficult problems while studying the Tax Brevet certification program if I have adequate facilities.</p>	
<p>Grit Personality (X6)</p>	<p>1. Despite facing difficulties, I am strongly determined to take and complete the Tax Brevet certification.</p> <p>2. I tend to overcome obstacles and obstacles that arise during preparation for the Tax Brevet certification with patience and persistence.</p> <p>3. I feel highly committed to learning and honing my tax skills to achieve Tax Brevet certification.</p> <p>4. Although studying for the Tax Brevet certification requires extra</p>	<p>(Lechner, Danner, & Rammstedt, 2019)</p>

	time and effort, I feel motivated to do so.	
Student's intention to take brevet certification (Y)	<ol style="list-style-type: none"> 1. I am interested in taking a tax brevet so that it can help my career in the field of taxation. 2. I am interested in taking the tax brevet because I can become a reliable and professional tax staff. 3. I am interested in taking the tax brevet because it is a way to get a job that provides financially promising wages. 4. I am interested in taking tax brevet certification. 	(Chi et al., 2022)

The measurement scale used in this study uses a Likert scale. This questionnaire contains questions that are scored using a four-point scale, namely:

Table 3.3 Category Value Likert Scale

Scale	Choice/Answer
1	Strongly Disagree (SD)
2	Disagree (D)
3	Agree (A)
4	Strongly Agree (SA)

3.4 Data Analysis Method

Researchers use quantitative data in the form of answers to questionnaires previously given to respondents who have met the requirements. The willingness of the respondents to fill out the questionnaire is essential in this study to test the

quality of primary data. This aims to determine the correct primary data and can produce valid and reliable data. Researchers used data analysis techniques, including:

3.4.1 Descriptive Statistics

Descriptive statistics are used to provide a description or description of the data collected regarding the variables being studied. Descriptive statistics are a form of analysis used to explain all selected variables by calculating data according to research needs. The descriptive statistics used in this study are seen from the minimum value, maximum value, average value and standard deviation of each variable (Lee, 2020).

3.4.2 Validity Test

A data validity test is used to show how effective the questionnaire can measure the variables intended by the researcher. The high validity value in the test indicates that the research instrument is right on target. If declared valid, it means that the instrument succeeded in measuring what it was supposed to measure. The validity of the data was assessed using SPSS (Statistical Package for Social Science) software by analyzing the significance value which should not be more than 0.05. If the significance value is below 0.05 and positive, it can be concluded that the indicators or questions in the questionnaire are considered valid. Conversely, if the significance value exceeds 0.05, then the indicators or questions in the questionnaire are considered invalid (Knekta, Runyon, & Eddy, 2019). The method used to test the validity is using bivariate Pearson correlation

by correlating the value of each question with the total value. If the question item has a value of $r_{count} \geq r_{mala\ table}$ it will be considered valid (Ghozali, 2018).

3.4.3 Reliability Test

Once all the questions were confirmed as valid, the reliability test was conducted to assess the consistency of responses provided by respondents to each item in the questionnaire. In this study, Cronbach's Alpha was used for the reliability testing with the assistance of SPSS software. The purpose of the reliability test was to determine the level of dependability or trustworthiness of the questions designed as measurement tools within the questionnaire. This test involved examining Cronbach's Alpha and Composite Reliability values. If the Cronbach's Alpha value is above 0.6 (approaching 1) and the Composite Reliability value is higher than 0.70, then the questionnaire questions are considered reliable (H.R & Aithal, 2022).

3.4.4 Classic Assumption Test

3.4.4.1 Normality Test

This test aims to determine whether the dependent variable (bound) and independent variable (free) have a contribution or not in the regression model. The normality test was applied through the one-sample Kolmogorov-Smirnov Test, which was run using SPSS software. The residual value can be normally distributed if it has a probability value with a significance level >0.05 . Research utilizing the normality test can be more reliable in determining whether each variable in this study can be normally distributed (Mishra et al., 2019).

3.4.4.2 Multicollinearity Test

A multicollinearity test was performed to examine whether the regression model demonstrates a relationship between the independent variables. The objective is to ensure that each variable is unrelated to the others. The analysis relies on the Variance Inflation Factor (VIF) and tolerance values to determine the presence or absence of multicollinearity. If the VIF value is < 10 and the tolerance value is less than 0.10, the data is free from multicollinearity (Perez-Melo & Kibria, 2020).

3.4.4.3 Heteroscedasticity Test

The heteroscedasticity test in the regression model aims to examine whether variance inequality exists among the residuals of different observations. If the variance among the residuals of different observations remains, it is called homoscedasticity. A preferable regression model exhibits homoscedasticity or the absence of heteroscedasticity, especially when dealing with cross-section data that contains diverse sizes. The heteroscedasticity test results are evaluated based on the probability value, where a value < 0.05 indicates significant heteroscedasticity (Brenner-Rico and Wilms, 2020).

3.4.5 Model Accuracy Test

3.4.5.1 F Test

The F test or regression coefficient assesses the collective impact of independent variables on the dependent variable. Its purpose is to determine whether there is a significant influence, which is crucial in evaluating the viability

of this research. The significance of the F test results can be observed through its p-value. A p-value of <0.05 indicates a significant influence between the independent and dependent variables. When the p-value is less than 0.05, the independent variables collectively affect the dependent variable, namely, the student's intention to take tax brevets, and vice versa. Conversely, if the p-value exceeds 0.05, the independent variables do not simultaneously affect the dependent variable (Declare et al., 2019).

3.4.5.2 R² Test

The coefficient of determination test (R^2) was conducted to assess how much the dependent variable can account for the variation in the independent variables or vice versa. The coefficient of determination (R^2) was evaluated using the SPSS (Statistical Package for Social Science) software. The decision-making process is based on the coefficient of determination test results, which falls within the range of 0 to 1. A lower coefficient of determination suggests that the ability of the independent or dependent variable to explain the variation in the dependent or independent variable is limited. On the other hand, a coefficient of determination approaching 1 indicates that the independent variable can effectively explain the variation in the dependent variable or provide the necessary information to account for its variation (Campbell & Lakens, 2020).

3.4.6 Hypothesis Testing

3.4.6.1 Multiple Regression Analysis

This test aims to examine the overall association between the dependent variable and two or more independent variables. The distinction between multiple and simple linear regression lies in the number of independent variables utilized. Multiple regression analysis involves two or more independent variables, while simple regression employs only one independent variable (Ghozali, 2018). The following equation can represent the linear regression analysis model utilized in this study:

$$Y = \alpha + \beta_1X_1 + \beta_2X_2 + \beta_3X_3 + \beta_4X_4 + \beta_5X_5 + \beta_6X_6 + e$$

Information:

Y = Intention to take part in the tax brevet certification program

α = Constant

β_1 = Knowledge variable regression coefficient

β_2 = Prestige variable regression coefficient

β_3 = Social Beliefs variable regression coefficient

β_4 = Career Opportunities variable regression coefficient

β_5 = Self-Efficacy variable regression coefficient

β_6 = Grit Personality variable regression coefficient

X1 = Knowledge

X2 = Prestige

X3 = Social Beliefs

X4 = Career Opportunities

X5 = Self-Efficacy

X6 = Grit Personality

e = Error Level

3.4.6.2 T - Test

The partial statistical test, the T-test, examines the relationship between the independent and dependent variables. The t-test results can be observed in the coefficient table's sig column. A probability value of t or significance <0.05 indicates a partial influence between the independent and dependent variables. Conversely, if the t value or significance > 0.05 , the independent variable partially does not affect the dependent variable (Mirsha et al., 2019).

CHAPTER IV FINDINGS AND DISCUSSIONS

4.1 Results of Data Collection

The objects in this study were students of Accounting Study Program at Universities in Yogyakarta. Questionnaires were distributed online using Google Forms. The total number of respondents who participated in filling out the questionnaire was 147 respondents. Out of 147 questionnaires submitted, there were only 144 questionnaires that met the respondent's criteria, namely accounting students at universities in Yogyakarta, class of 2019, 2020, and 2021, and they had already taken taxation courses. While the remaining 3 questionnaires could not be used because they did not meet the analysis criteria and were late in submitting the questionnaire.

4.2 Description of Respondents

4.2.1 Gender

The description of respondents based on gender can be seen in Table 4.1.

Table 4. 1 Description of Respondents by Gender

Gender	Number of respondents	Percentage
Male	43	29.86%
Female	101	70.14%
Total	144	100%

Source: Primary Data, 2023

Based on Table 4.1, it can be seen that there were 43 male respondents (29.86%) and 101 female respondents (70.14%). This shows that the dominance of the respondents is female.

4.2.2 Age

The description of respondents based on age can be seen in Table 4.2.

Table 4. 2 Description of Respondent's Age

Age	Number of respondents	Percentage
18 – 20 years old	44	30.5%
20 – 23 years old	96	66.7%
> 23 years old	4	2.8%
Total	144	100%

Source: Primary Data, 2023

Based on Table 4.2, it can be seen that respondents with an age range of 18-20 years were 44 people (30.5%), respondents with an age range of 20-23 years were 96 people (66.7%), and respondents with an age range above 23 years were 4 people (2.8%). This shows that the majority of respondents are 20-23 years old.

4.2.3 Universities

The description of respondents based on university origin can be seen in Table 4.3.

Table 4. 3 Description of Respondents by Universities

University	Number of respondents	Percentage
Universitas Islam Indonesia	32	22.23%
Universitas Pembangunan Nasional Veteran Yogyakarta	22	15.27%
Universitas Negeri Yogyakarta	18	12.5%
Universitas Muhammadiyah Yogyakarta	17	11.8%
Universitas Gajah Mada	16	11.11%
STIE YKPN	16	11.11%
UIN Sunan Kalijaga Yogyakarta	12	8.34%
Universitas Atma Jaya Yogyakarta	11	7.64%
TOTAL	144	100%

Source: Primary Data, 2023

Table 4.3 contains descriptive information on respondents based on university origin. In total there were 144 respondents from 8 universities in Yogyakarta. Respondents from UII were 32 people (22.23%), UPN were 22 people (15.27%), UNY were 18 people (12.5%), UMY were 17 people (11.8%), UGM were 16 people (11.11%), STIE YKPN were 16 people (11.11%), UIN Sunan Kalijaga Yogyakarta were 12 people (8.34%), and Atma Jaya Yogyakarta University were 11 people (7.64%).

4.2.4 Batch

The description of respondents by year of class can be seen in Table 4.4.

Table 4. 4 Description of Respondents by Batch

Batch	Number of respondents	Percentage
2019	22	15.28%
2020	81	56.25%
2021	41	28.47%
Total	144	100%

Source: Primary Data, 2023

In Table 4.4, it can be seen that the respondents in the 2019 class were 22 people (15.28%), the 2020 class numbered 81 people (56.25%), and the 2021 class numbered 41 people (28.47%). This shows that the majority of respondents are from the 2020 class.

4.3 Description of Research Variables

This study used a descriptive statistical test consisting of the amount of data, the minimum (lowest) value, the maximum (highest) value, the average, and the standard deviation of the respondents' answers for each construct (variable).

The results of the descriptive analysis can be seen in the Table 4.5.

Table 4. 5 Description of Research Variable

Variables	N	Minimum	Maximum	Mean	Std. Deviation
Knowledge (X1)	144	10	16	13.94	1.121
Prestige (X2)	144	10	16	13.92	1.249
Social Beliefs (X3)	144	10	16	13.22	1.402
Career Opportunities (X4)	144	11	16	13.99	.996
Self-Efficacy (X5)	144	11	16	13.88	1.121
Grit Personality (X6)	144	11	16	13.93	.994
Intention taking tax brevet certification program (Y)	144	11	16	14.15	1.020

Source: SPSS Output, 2023

Table 4.5 contains information regarding the description of the variables in this study. Based on this table, the conclusions obtained from the results of the analysis of each variable are:

1. The knowledge variable (X_1) has a minimum value of 10, meaning that the variable (X_1) has the lowest rating answer of 10. With a maximum value of 16, the highest rating answer given by the respondent is 6. The mean value of 13.94 indicates that the average answer given by the respondent was 13.94, and this value means that the average respondent gave the answer "Agree" (according to the Likert scale score in Table 3.3). The standard deviation value is 1,121, which indicates that the size of the spread of the knowledge variable is 1,121 from 144 respondents.
2. The prestige variable (X_2) has a minimum value of 10, which means that the variable (X_2) has the lowest rating answer of 10. The maximum value of 16 means that the highest rating answer given by the respondent is 16. The mean value of 13.92 indicates that the average answer to the assessment given by the respondent was 13.92 and this value means that the average respondent gave the answer "Agree" (according to the Likert scale score in Table 3.3). The standard deviation value of 1,249 indicates that the size of the distribution of the prestige variable is 1,249 from 144 respondents.
3. The social beliefs variable (X_3) has a minimum value of 10, which means that the variable (X_3) has the lowest rating answer of 10. The maximum score of 16 means that the highest rating answer given by the respondent is 16. The mean value of 13.22 indicates that the average rating answer given by the

respondent is 13.22, and this value means that the average respondent gives an assessment answer of "Agree" (according to the Likert scale score in Table 3.3). The standard deviation value of 1.402 indicates that the size of the spread of the social beliefs variable is 1.402 out of 144 respondents.

4. The career opportunities variable (X^4) has a minimum score of 11, which means that the variable (X^4) has the lowest rating answer of 11. The maximum score of 16 means that the highest rating answer given by the respondent is 16. The mean value of 13.99 indicates that the average response to the assessment given by the respondent was 13.99, and this value means that the average respondent gave an assessment answer of "Agree" (according to the Likert scale score in Table 3.3). The standard deviation value of 0.996 indicates that the size of the spread of the career opportunities variable is 0.996 from 144 respondents.
5. The self-efficacy variable (X^5) has a minimum value of 11, which means that the variable (X^5) has the lowest rating answer of 11. The maximum value of 16 means that the highest rating answer given by the respondent is 16. The mean value of 13.88 indicates that the average -the average response rating given by respondents was 13.88, and this value means that the average respondent gave an assessment answer of "Agree" (according to the Likert scale score in Table 3.3). The standard deviation value of 1.121 indicates that the measure of the spread of the self-efficacy variable is 1.121 out of 144 respondents.

6. The grit personality variable (X^6) has a minimum value of 11, which means that the variable (X^6) has the lowest rating answer of 11. The maximum score of 16 means that the highest rating answer given by the respondent is 16. The mean value of 13.93 indicates that the average rating answer given by the respondent is 13.93, and this value means that the average respondent gives an assessment answer of "Agree" (according to the Likert scale score in Table 3.3). The standard deviation value of 0.994 indicates that the size of the distribution of the grit personality variable is 0.994 from 144 respondents.
7. Variable interest in participating in the Tax Brevet Program (Y) has a minimum value of 11, which means variable (Y) has the lowest assessment answer of 11. The maximum value of 16 means that the highest assessment answer given by the respondent is 16. The mean value of 14.15 indicates that the average answer given by the respondent is 14.15, and this value means that the average respondent gives the answer "Agree" (according to the Likert scale score in Table 3.3). The standard deviation value of 1.020 indicates that the size of the spread of interest in participating in the Tax Brevet Program is 1.020 from 144 respondents.

4.4 Research Instrument Test

4.4.1 Validity Test Results

Before confirming the suitability of using the statement indicators as research instruments, a preliminary step involved examining a substantial sample size of 144 participants is taken. With a significance level of 5%, if the calculated

$r \text{ count} > r \text{ table}$, the statement is considered valid. The following are the results of the validity test:

Table 4. 6 Validity Test Results

Variable	Item	R Count	R Table	Description
Knowledge	X1.1	0.505	0.162	Valid
	X1.2	0.504	0.162	Valid
	X1.3	0.456	0.162	Valid
	X1.4	0.544	0.162	Valid
Prestige	X2.1	0.538	0.162	Valid
	X2.2	0.555	0.162	Valid
	X2.3	0.568	0.162	Valid
	X2.4	0.521	0.162	Valid
Social Beliefs	X3.1	0.578	0.162	Valid
	X3.2	0.522	0.162	Valid
	X3.3	0.434	0.162	Valid
	X3.4	0.476	0.162	Valid
Career Opportunities	X4.1	0.457	0.162	Valid
	X4.2	0.455	0.162	Valid
	X4.3	0.427	0.162	Valid
	X4.4	0.505	0.162	Valid
Self-Efficacy	X5.1	0.565	0.162	Valid
	X5.2	0.435	0.162	Valid
	X5.3	0.436	0.162	Valid
	X5.4	0.620	0.162	Valid
Grit personality	X6.1	0.379	0.162	Valid
	X6.2	0.567	0.162	Valid
	X6.3	0.415	0.162	Valid
	X6.4	0.514	0.162	Valid
Intention to take part in the tax brevet certification program	Y1	0.611	0.162	Valid
	Y2	0.392	0.162	Valid
	Y3	0.389	0.162	Valid
	Y4	0.579	0.162	Valid

Source: SPSS Output, 2023

Based on the results of the validity test in Table 4.6, it can be seen that all variable statements submitted to respondents are valid because seen from the

value of r count $>$ r table (0.162), it can be concluded that all statements in the questionnaire can be said to be feasible as instruments for measuring research data.

4.4.2 Reliability Test Results

This test was done after demonstrating that all statement variables were worthy of being used as research instruments. The statement can be said to be reliable if Cronbach's Alpha value is $>$ 0.6. The followings are reliable test results:

Table 4. 7 Reliability Test Results

Variable	Cronbach's Alpha	Description
Knowledge	0.627	Reliable
Prestige	0.675	Reliable
Social Beliefs	0.631	Reliable
Career Opportunities	0.669	Reliable
Self-Efficacy	0.645	Reliable
Grit Personality	0.685	Reliable
Intention to take part in the tax brevet certification program	0.613	Reliable

Source: SPSS Output, 2023

Based on Table 4.7, the results of the reliability test can be seen that all variables in the statement are declared reliable because they have fulfilled the required values, namely with Cronbach Alpha values $>$ 0.6.

4.4.3 Classic Assumption Test

4.4.3.1 Normality Test

To test whether the observations are normally distributed or not, the researcher used Kolmogorov Smirnov. The normality test results can be seen in the Table 4.8 below:

Table 4. 8 Normality Test Results

Variable	Sig	Limit	Description
Unstandar Residual	0.658	> 0.05	Normal

Source: SPSS Output, 2023

Based on Table 4.8, it can be seen that the *asympt.sig* value is $0.658 > 0.05$, so it can be concluded that the data is normally distributed.

4.4.3.2 Multicollinearity Test

The multicollinearity test aims to determine whether there is a correlation between the independent variables in the regression model. A good regression model should not have a correlation between independent variables. To find out whether or not multicollinearity exists, it can be seen from the Variance Inflation Factor (VIF) and tolerance (α) values.

Table 4. 9 Multicollinearity Test Results

Variable	Tolerance	VIF	Description
Knowledge	.839	1.192	There is no multicollinearity
Prestige	.793	1.262	There is no multicollinearity
Social Beliefs	.959	1.043	There is no multicollinearity
Career Opportunities	.926	1.080	There is no multicollinearity
Self-Efficacy	.768	1.302	There is no multicollinearity
Grit Personality	.683	1.464	There is no multicollinearity

Source: SPSS Output, 2023

Based on Table 4.9, it can be seen that the tolerance value > 0.10 or the VIF value < 10 means that multicollinearity does not occur.

4.4.3.3 Heteroscedasticity Test

An important assumption of the classical linear regression model is that the disturbances that appear in the regression are homoscedasticity, that is, all the

disturbances have the same variance. Heteroscedasticity test results can be seen in the following table:

Table 4. 10 Heteroscedasticity Test Results

Variable	Sig	Limit	Description
Knowledge	.299	>0.05	There is no heteroscedasticity
Prestige	.067	>0.05	There is no heteroscedasticity
Social Beliefs	.783	>0.05	There is no heteroscedasticity
Career Opportunities	.620	>0.05	There is no heteroscedasticity
Self-Efficacy	.499	>0.05	There is no heteroscedasticity
Grit Personality	.683	>0.05	There is no heteroscedasticity

Source: SPSS Output, 2023

Based on Table 4.10, it can be seen that the probability value is greater than 0.05. Thus heteroscedasticity does not occur in this study.

4.4.4 Model Accuracy Test

Table 4. 11 F Test, R²Test, Multiple Regression Analysis, and T-Test Results

Variable	B	T count	Sig T	Description
(Constant)	1.662			
Knowledge	0.143	2.038	0.043	Significant
Prestige	0.130	1.994	0.048	Significant
Social Beliefs	0.136	2.576	0.011	Significant
Career Opportunities	0.167	2.218	0.028	Significant
Self-Efficacy	0.147	2.001	0.047	Significant
Grit Personality	0.181	2.055	0.042	Significant
F count	10.369			
Sig F	0.000			
Adjusted R Square	0.312			

Source: SPSS Output, 2023

4.4.4.1 F Test

From the results of the F test in Table 4.11, the F count is 10.369, and the probability is 0.000. Because sig 0.000 < 0.05, it can be concluded that the

variables of knowledge, prestige, social beliefs, career opportunities, self-efficacy, and grit personality together influence the intention to take part in the Tax Brevet Certification Program.

4.4.4.2 R² Test

Based on Table 4.11, the coefficient of determination (Adjusted R²) = 0.312, meaning that the variables of knowledge, prestige, social beliefs, career opportunities, self-efficacy, and grit personality together affect the intention to take part in the Tax Brevet Certification Program variables by the remaining 31.2% of 68.8% is influenced by other variables that were not included in this research model.

4.4.5 Hypothesis Testing

The multiple linear regression analysis models will be tested simultaneously or partially (t-test). The provisions for the significance test of the multiple regression analysis tests and the t-test are as follows:

Accept H_a: if the probability (p) ≤ 0.05 means that the independent variable simultaneously or partially significantly influences the dependent variable.

4.4.5.1 Multiple Regression Analysis

Based on Table 4.11 above, the calculation of multiple linear regression using the SPSS program version 21.0 for Windows shows the following results:

$$Y = 1.662 + 0.143 X_1 + 0.130 X_2 + 0.136 X_3 + 0.167 X_4 + 0.147 X_5 + 0.181 X_6 + e$$

1. Constanta = 1.662

This means that if there are no knowledge, prestige, social benefits, career opportunities, self-efficacy, and grit personality variables that affect the intention to take part in the Tax Brevet Certification Program, then the intention to take part in the tax brevet certification program is 1.662 units.

2. $B_1 = 0.143$

This means that if the knowledge variable increases by one unit, the intention to participate in the Tax Brevet Certification Program will increase by 0.143, assuming the other independent variables remain constant.

3. $B_2 = 0.130$

This means that if the prestige variable increases by one unit, the intention to participate in the Tax Brevet Certification Program will increase by 0.130, assuming the other independent variables remain constant.

4. $B_3 = 0.136$

If the social beliefs variable increases by one unit, the intention to participate in the Tax Brevet Certification Program will increase by 0.136, assuming the other independent variables are constant.

5. $B_4 = 0.167$

If the career opportunities variable increases by one unit, the intention to participate in the Tax Brevet Certification Program will increase by 0.130, assuming the other independent variables are constant.

6. $B_5 = 0.147$

This means that if the self-efficacy variable increases by one unit, the intention to participate in the Tax Brevet Certification Program will increase by 0.147, assuming the other independent variables are constant.

7. $B_6 = 0.181$

This means that if the personality grit variable increases by one unit, the intention to participate in the Tax Brevet Certification Program will increase by 0.181, assuming the other independent variables remain constant.

4.4.5.2 T Test

The partial t-test was conducted to determine the partial effect between the independent and dependent variables.

1. Based on Table 4.11, it can be seen that the results of the significance test indicate that there is a probability value of $0.043 \leq 0.05$. This value can prove that "knowledge affects the intention to take part in the Tax Brevet Certification Program."
2. Based on Table 4.11, it can be seen that the results of the significance test show that there is a probability value of $0.048 \leq 0.05$. This value can prove that "prestige affects the Intention to take part in the Tax Brevet Certification Program."
3. Based on Table 4.11, it can be seen that the results of the significance test show that there is a probability value of $0.011 \leq 0.05$. This value can prove

that "social beliefs affect the Intention to take part in the Tax Brevet Certification Program."

4. Based on Table 4.11, it can be seen that the results of the significance test show that there is a probability value of $0.028 \leq 0.05$. This value can prove that "career opportunities influence the Intention to take part in the Tax Brevet Certification Program."
5. Based on Table 4.11, it can be seen that the results of the significance test indicate that there is a probability value of $0.047 \leq 0.05$. This value can prove that "self-efficacy influences the Intention to take part in the Tax Brevet Certification Program."
6. Based on Table 4.11, it can be seen that the results of the significance test indicate that there is a probability value of $0.042 \leq 0.05$. This value can prove that "grit personality affects the Intention to take part in the Tax Brevet Certification Program."

4.5 Discussion of Research Results

This study aims to determine the factors that influence accounting students' interest in taking the Tax Brevet Certification Exam. Based on several tests that have been carried out, the following discussion is obtained:

1. Knowledge Has a Positive Influence on Intention in Taking the Tax Brevet Program.

The first hypothesis proposed by the researcher is that knowledge has a positive effect on the interest of accounting students to take the Tax Brevet

Certification Exam. The proof of this hypothesis can be seen in the significance value of the knowledge variable on the T-test, which is equal to 0.043. At the significance level $\alpha = 5\%$, the regression coefficient is significant because it is smaller than 0.05 ($0.043 < 0.05$). In addition, the value of the knowledge regression coefficient is 0.143, which means that the knowledge variable has a positive direction on the interest of accounting students to take the Tax Brevet Certification Exam. This means that the knowledge variable has a positive and significant effect on the dependent variable, namely the interest in participating in Tax Brevet Certification. This suggests that universities can partner with both practicing and academic tax professionals to offer real-world perspectives and insights into the Tax Brevet Program. This collaboration would contribute to keep the study program aligned with the most recent advancements in the field of taxation. Thus the hypothesis that knowledge has a positive effect on the interest of accounting students to take the Tax Brevet Certification Exam is accepted or supported.

The results of this study are consistent with research conducted by Kholis (2018), who found that knowledge had a significant positive effect on interest in joining tax brevet training. In this study, an understanding of the program's benefits, goals, and content will help them see the value of the program in personal development.

2. Prestige Has a Positive Influence on Intention in Taking the Tax Brevet Program.

The second hypothesis proposed by the researcher is that prestige has a positive effect on the interest of accounting students to take the Tax Brevet Certification Exam. The proof of this hypothesis can be seen in the significance value of the prestige variable on the T-test, which is equal to 0.048. At the significance level $\alpha = 5\%$, the regression coefficient is significant because it is smaller than 0.05 ($0.048 < 0.05$). In addition, the value of the prestige regression coefficient is 0.130, which means that the prestige variable has a positive direction on the interest of accounting students to take the tax brevet certification exam. This means that the prestige variable has a positive and significant effect on the dependent variable, namely the interest in participating in tax brevet certification. This carries significant consequences, including the fact that a stronger reputation could enhance the appeal of the tax brevet program to potential students. This could increase the number of applicants and allow universities to offer the program more widely. Thus the hypothesis that prestige has a positive effect on the interest of accounting students to take the tax brevet certification exam is accepted or supported.

The results of this study are consistent with research conducted by Uzman and Abeyrathna (2021), who found that prestige had a significant positive effect on pursuing qualified professional accountants. In this study, students believe that having such certification will help them gain more recognition and trust in the job market.

3. Social Beliefs Have a Positive Influence on Intention in Taking the Tax Brevet Program.

The third hypothesis proposed by the researcher is that social beliefs have a positive effect on the interest of accounting students to take the tax brevet certification exam. The proof of this hypothesis can be seen in the significance value of the social beliefs variable on the T-test, which is equal to 0.011. At the significance level $\alpha = 5\%$, the regression coefficient is significant because it is smaller than 0.05 ($0.011 < 0.05$). In addition, the value of the social beliefs regression coefficient is 0.136, which means that the social beliefs variable has a positive direction on the interest of accounting students to take the tax brevet certification exam. This means that the social beliefs variable has a positive and significant effect on the dependent variable, namely the interest in participating in tax brevet certification. This implies that positive social beliefs can help normalize career choices in the field of taxation. Therefore, individuals who are enthusiastic about the tax brevet program will not experience discomfort or be judged as odd when choosing this course of action. Thus the hypothesis that stated social beliefs have a positive effect on the interest of accounting students to take the tax brevet certification exam is accepted or supported.

The results of this study are consistent with research conducted by Hashim and Ghani (2020), who found that social beliefs had a significant positive effect on accounting students in Malaysian public universities to pursue the qualification. In this study, students may feel like they want to get involved in

order to meet expectations or gain recognition among their family, friends, or colleagues.

4. Career Opportunities Have a Positive Influence on Intention in Taking the Tax Brevet Program.

The fourth hypothesis proposed by the researcher is that career opportunities have a positive effect on the interest of accounting students to take the tax brevet certification exam. The proof of this hypothesis can be seen in the significance value of the career opportunities variable on the T-test, which is equal to 0.028. At the significance level $\alpha = 5\%$, the regression coefficient is significant because it is smaller than 0.05 ($0.028 < 0.05$). In addition, the value of the career opportunities regression coefficient is 0.130, which means that the career opportunities variable has a positive direction on the interest of accounting students to take the tax brevet certification exam. This means that the career opportunities variable has a positive and significant effect on the dependent variable, namely the interest in participating in tax brevet certification. This suggests that there is an expectation for the University to potentially form alliances with businesses, tax agencies, or tax consultants. The objective is to offer students direct exposure to insights about career possibilities and the requirements of the tax sector. Thus, the hypothesis that stated “career opportunities have a positive effect on the interest of accounting students to take the tax brevet certification exam” is accepted or supported.

The results of this study are consistent with research conducted by Chi et al. (2022), who found that career opportunities had a significant positive effect on accounting students intention to build a career in professional accounting. In this study, students realize that by obtaining this certification, they will have a competitive advantage in the job market and be able to access better career opportunities.

5. Self-Efficacy Has a Positive Influence on Intention in Taking the Tax Brevet Program.

The fifth hypothesis proposed by the researcher is that self-efficacy has a positive effect on the interest of accounting students to take the tax brevet certification exam. The proof of this hypothesis can be seen in the significance value of the self-efficacy variable on the T-test, which is equal to 0.047. At the significance level $\alpha = 5\%$, the regression coefficient is significant because it is smaller than 0.05 ($0.047 < 0.05$). In addition, the value of the self-efficacy regression coefficient is 0.147, which means that the self-efficacy variable has a positive direction on the interest of accounting students to take the tax brevet certification exam. This means that the self-efficacy variable has a positive and significant effect on the dependent variable, namely the interest in participating in tax brevet certification. This indicates that the anticipation is that having a strong sense of self-efficacy could enhance students' self-assurance in decision-making and navigating unfamiliar circumstances. As a result, they might be more inclined to undertake the tax brevet program with a proactive and bold approach, taking constructive and daring initiatives. Thus, the hypothesis stated that "self-efficacy

has a positive effect on the interest of accounting students to take the tax brevet certification exam” is accepted or supported.

The results of this study are consistent with research conducted by Umar and Bello (2019), who found that self-efficacy had a significant positive effect on accounting students intention to take chartered accountant certification. In this study, students with a high level of self-efficacy tend to be more motivated to take on new challenges. Self-confidence in their ability to overcome obstacles can trigger an internal drive to enter a brevet certification program.

6. Grit Personality Has a Positive Influence on Intention in Taking the Tax Brevet Program.

The sixth hypothesis proposed by the researcher is that grit personality has a positive effect on the interest of accounting students to take the tax brevet certification exam. The proof of this hypothesis can be seen in the significance value of the grit personality variable on the T-test, which is equal to 0.042. At the significance level $\alpha = 5\%$, the regression coefficient is significant because it is smaller than 0.05 ($0.042 < 0.05$). In addition, the value of the grit personality regression coefficient is 0.181, which means that the grit personality variable has a positive direction on the interest of accounting students to take the tax brevet certification exam. This means that the grit personality variable has a positive and significant effect on the dependent variable, namely the interest in participating in tax brevet certification. This suggests that there is an expectation that having a grit personality can lead students to sustain their motivation throughout their involvement in the tax brevet program. Their focus goes beyond short-term

rewards, as they are dedicated to achieving meaningful successes in the long run. Thus the hypothesis stated that “grit personality has a positive effect on the interest of accounting students to take the tax brevet certification exam” is accepted or supported.

The results of this study are consistent with research conducted by Untalan (2023), who found that grit personality had a significant positive effect on accounting students' intention to pursue public accounting certification. In this study, students with a grit personality have the ability to stay focused and work hard to achieve long-term goals. Entering a certification program can be a goal that requires effort and patience, and students with grit are likely to be better prepared to take this challenge.

CHAPTER V CONCLUSIONS AND RECOMMENDATIONS

5.1 Conclusions

Based on the test results and discussion described in the previous chapter, it can be concluded that:

1. The analysis results prove that knowledge positively and significantly affects intention to participate in the tax brevet program for accounting students in Yogyakarta.
2. The analysis results prove that prestige positively and significantly affects intention to participate in the tax brevet program for accounting students in Yogyakarta.
3. The analysis results prove that social beliefs positively and significantly affect intention to participate in the tax brevet program for accounting students in Yogyakarta.
4. The analysis results prove that career opportunities positively and significantly affect intention to participate in the tax brevet program for accounting students in Yogyakarta.
5. The analysis results prove that self-efficacy positively and significantly affects intention to participate in the tax brevet program for accounting students in Yogyakarta.
6. The analysis results prove that grit personality positively and significantly affects intention to participate in the tax brevet program for accounting students in Yogyakarta.

5.2 Research Limitations

In this study, there are still some limitations, namely:

1. The independent variables only affect 31.2% of the dependent variable.
2. Respondents in this study were limited to 8 out of a total of 30 tertiary institutions that had Accounting Study Programs in Yogyakarta, and the respondents were dominated by students of the Accounting Study Program at the Indonesian Islamic University. Hence, the results of this study were more representative of the opinions of UII Accounting Study Program students.

5.3 Recommendations

Based on the limitations mentioned, the researcher provides suggestions for further research, namely:

1. In future research, it is hoped that it will be able to add other independent variables related to matters that affect interest in participating in the tax brevet program, such as length of education, professional awards, and cumulative grade point averages.
2. In future research, it is hoped that it will be able to increase the number of respondents from outside the Islamic University of Indonesia and broaden the reach of respondents, especially from universities outside those mentioned in this study, to be able to provide research results that are representative of accounting students in Yogyakarta.

5.4 Research Implications

1. For Students

This research can be used as material for consideration or reference material for further research and useful for prospective accounting student graduates because it contains an explanation of the benefits obtained from tax brevets and the reasons for the importance of taking tax brevets, especially for students who wish to work in the field of taxation.

2. For the University

As a basis for development or as a reference for further research. It is expected that this study provides an understanding of the benefits of the brevet program, for example, through seminars or taxation courses. In addition, it can also improve students' professional abilities, especially in the field of taxation, and can be an asset for a career in economics and accounting. To prepare qualified and competent graduates to enter the professional world of work.

3. For educational institutions that provide tax brevets

The results of this study are expected to help the organizers and prospective tax brevet organizers to find out the motivation of students to take brevet. Educational institutions that provide tax certificates are able to activate socialization and introduction activities to students, especially accounting students. The lack of ability to understand what a tax brevet is can affect the orientation and desire of the students themselves to become potential participants in tax brevet activities. Therefore, it is hoped that the

organizers and prospective organizers can improve the quality and quantity of knowledge taught in the program so that accounting students can be more attractive to take part in tax brevet education.

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APPENDIX 1 QUESTIONNAIRE SHEET

Assalamualaikum Wr.Wb.

I am Jihan Nadila, a student of the International Accounting Study Program, Faculty of Business and Economics, Indonesian Islamic University, Yogyakarta. I am currently conducting research as a support for my final project (Thesis) entitled "**Analysis of Factors Influencing Students' Intentions to Participate in Brevet Certification (Case Study of Higher Education Accounting Students in Yogyakarta).**" Therefore, I request your willingness to be a respondent in my research by filling out the attached questionnaire below. The data written in the questionnaire will only be used for research purposes and not for other purposes so that the confidentiality of the answers and the identity you provide will be guaranteed.

This questionnaire can only be filled in by college accounting students in Yogyakarta with the research criteria: students of the accounting study program class of 2019, 2020, and 2021 who have taken taxation subjects.

As a thank you, there will be intensive gifts in Gopay, Ovo, and Shopeepay in Rp. 20,000 to three lucky respondents will be drawn at the end of the study.

Thank you very much for taking the time to fill out this questionnaire. The collected data will provide useful information for this research, and all answers you provide will be kept confidential.

Wassalamu'alaikum Wr.Wb.

Researcher

(Jihan Nadila)

A. RESPONDENT IDENTITY
INSTRUCTIONS:

It is hoped that you can fill in your identity (only for research and guaranteed data confidentiality)

1. Name (can be initials) :
2. Gender :
 - Male
 - Female
3. Age :
 - 18 – 20 years
 - 21 – 23 years old
 - > 23 years old
4. University :
5. Batch:
 - 2019
 - 2020
 - 2021
6. Have you ever taken taxation subject?
 - Already
 - Not yet
7. Mobile (incentive) : (Optional)
8. E-wallet (incentive) :
 - Gopay
 - Ovo
 - ShopeePAY

B. VARIABLES

FILLING INSTRUCTIONS:

Answer the following questions by marking (√) the one that best fits your opinion.

Description of the scale value:

- 1: Strongly Disagree
- 2: Agree
- 3: Disagree
- 4: Strongly Agree

QUESTION ITEMS:

No.	Knowledge	SD	D	A	SA
1.	I know the length of time to take the Tax Brevet certification.				
2.	I know the programs offered by the Tax Brevet certification.				
3.	I know the advantages of the programs provided by Tax Brevet certification.				
4.	I know the benefits I get after taking the Tax Brevet certification.				

No.	Prestige	SD	D	A	SA
1.	Obtaining Tax Brevet certification is prestigious and can enhance my professional image.				
2.	I will feel proud and respected if I succeed in obtaining a Tax Brevet certification that tax practitioners and experts recognize.				
3.	A Tax Brevet certification will increase my confidence in handling tax matters professionally.				
4.	The reputation and good standing of the Tax Brevet certification are the main factors determining my interest in participating.				

No.	Social Beliefs	SD	D	A	SA
1.	I am interested in joining the Tax Brevet certification program to gain recognition in the surrounding community.				
2.	My parents thought that I should join the Tax Brevet certification program.				
3.	My lecturer encouraged me to take part in the Tax Brevet certification program.				
4.	Most of my friends encouraged me to join the Tax Brevet certification program.				

No.	Career Opportunities	SD	D	A	SA
1.	By attending Tax Brevet training, you can get a job according to your educational background.				
2.	By participating in Tax Brevet training, you can expand network access to the world of work.				
3.	By participating in Tax Brevet training, you can increase your chances of promotion.				
4.	Participating in Tax Brevet training helps in career development.				

No.	Self-Efficacy	SD	D	A	SA
1.	I am confident I will solve complex problems while participating in the Tax Brevet certification program.				
2.	If I have enough time to study, I can solve complex problems independently while studying the Tax Brevet certification program.				
3.	If I can get guidance from other people, I will solve complex problems while studying the Tax Brevet certification program materials.				
4.	I will solve difficult problems while studying the Tax Brevet certification program if I have adequate facilities.				

No.	Grit Personality	SD	D	A	SA
1.	Despite facing difficulties, I am strongly determined to take and complete the Tax Brevet certification.				
2.	I tend to overcome obstacles and obstacles that arise during preparation for the Tax Brevet certification with patience and persistence.				
3.	I feel highly committed to learning and honing my tax skills to achieve Tax Brevet certification.				
4.	Although studying for the Tax Brevet certification requires extra time and effort, I feel motivated to do so.				

No.	Student's Intention Taking Brevet Certification	SD	D	A	SA
1.	I am interested in taking a Tax Brevet certification so that it can help my career in the field of taxation.				
2.	I am interested in taking the Tax Brevet because I can become a reliable and professional tax staff.				
3.	I am interested in taking the Tax Brevet because it is a way to get a job that provides financially promising wages.				
4.	I am interested in taking Tax Brevet certification.				

**APPENDIX 2
DATA TABULATION**

No.	Knowledge				TOTAL X1
	X1.1	X1.2	X1.3	X1.4	
1.	4	4	4	4	16
2.	4	4	4	4	16
3.	3	3	4	4	14
4.	4	3	3	4	14
5.	4	3	4	3	14
6.	2	3	4	4	13
7.	4	4	3	3	14
8.	4	3	3	4	14
9.	2	3	3	4	12
10.	3	4	3	3	13
11.	3	4	3	4	14
12.	4	4	3	4	15
13.	3	4	4	4	15
14.	3	3	3	3	12
15.	4	3	4	4	15
16.	4	4	4	4	16
17.	4	3	4	4	15
18.	4	4	4	4	16
19.	3	3	4	4	14
20.	4	3	3	4	14
21.	2	3	4	4	13
22.	3	4	4	3	14
23.	3	4	3	4	14
24.	3	4	4	4	15
25.	3	3	3	2	11
26.	3	4	4	3	14
27.	3	3	3	3	12
28.	3	4	4	4	15
29.	3	3	4	4	14
30.	4	4	4	4	16
31.	4	3	2	4	13
32.	3	4	4	3	14
33.	3	4	4	3	14
34.	3	4	3	3	13
35.	3	4	3	4	14
36.	4	4	4	4	16
37.	4	4	4	4	16
38.	3	4	3	4	14
39.	3	4	4	3	14
40.	3	4	4	3	14

41.	3	4	3	3	13
42.	3	4	3	4	14
43.	4	3	3	4	14
44.	4	4	4	4	16
45.	3	4	3	4	14
46.	3	3	4	4	14
47.	4	4	2	4	14
48.	3	3	4	4	14
49.	4	3	4	4	15
50.	3	4	3	4	14
51.	4	3	4	3	14
52.	4	4	3	4	15
53.	3	3	3	3	12
54.	4	4	3	3	14
55.	4	3	4	4	15
56.	3	4	3	4	14
57.	4	4	4	4	16
58.	3	3	4	3	13
59.	4	4	3	4	15
60.	3	4	4	3	14
61.	3	4	4	3	14
62.	3	4	3	4	14
63.	3	4	3	4	14
64.	3	4	3	3	13
65.	4	3	4	3	14
66.	4	3	4	3	14
67.	4	3	4	3	14
68.	4	3	4	3	14
69.	4	3	3	4	14
70.	4	4	3	4	15
71.	3	4	4	3	14
72.	3	4	3	4	14
73.	3	3	3	4	13
74.	4	3	3	4	14
75.	4	3	4	4	15
76.	3	3	4	4	14
77.	4	3	4	3	14
78.	4	3	2	3	12
79.	3	4	4	3	14
80.	4	4	3	4	15
81.	3	3	4	4	14
82.	4	4	3	4	15
83.	4	2	4	3	13
84.	3	4	4	3	14

85.	3	4	4	3	14
86.	4	3	4	3	14
87.	3	2	3	3	11
88.	4	3	4	4	15
89.	3	4	4	3	14
90.	4	3	4	4	15
91.	2	4	3	3	12
92.	3	4	4	4	15
93.	3	4	4	4	15
94.	3	4	4	3	14
95.	2	3	4	4	13
96.	3	4	4	4	15
97.	4	3	3	4	14
98.	3	4	4	3	14
99.	3	2	3	2	10
100.	3	3	3	4	13
101.	4	3	4	4	15
102.	3	3	3	2	11
103.	4	4	4	3	15
104.	4	4	4	3	15
105.	3	4	4	3	14
106.	3	4	3	4	14
107.	3	3	3	4	13
108.	3	4	4	3	14
109.	4	3	4	4	15
110.	3	3	4	4	14
111.	4	4	3	4	15
112.	4	3	4	3	14
113.	3	3	3	3	12
114.	4	3	4	4	15
115.	3	2	3	3	11
116.	4	4	4	3	15
117.	3	3	4	4	14
118.	4	3	3	3	13
119.	4	3	3	4	14
120.	4	3	3	3	13
121.	4	3	3	3	13
122.	3	3	4	3	13
123.	4	4	4	3	15
124.	3	3	4	3	13
125.	4	3	3	4	14
126.	3	3	4	3	13
127.	3	4	3	3	13
128.	3	3	4	4	14

129.	3	4	4	3	14
130.	3	4	3	4	14
131.	4	4	4	3	15
132.	3	4	3	4	14
133.	2	3	4	3	12
134.	4	2	3	4	13
135.	4	3	4	3	14
136.	3	4	4	3	14
137.	3	4	4	3	14
138.	4	3	4	3	14
139.	4	4	3	4	15
140.	4	3	4	3	14
141.	4	3	4	4	15
142.	4	3	4	3	14
143.	3	4	3	4	14
144.	3	3	2	3	11

No.	Prestige				TOTAL X2
	X2.1	X2.2	X2.3	X2.4	
1.	3	3	2	2	10
2.	4	4	4	4	16
3.	4	3	3	4	14
4.	3	2	3	3	11
5.	4	3	4	3	14
6.	3	2	3	3	11
7.	4	3	4	4	15
8.	2	3	3	4	12
9.	3	4	3	3	13
10.	4	4	3	3	14
11.	4	3	3	3	13
12.	3	4	4	3	14
13.	4	4	4	4	16
14.	4	4	4	3	15
15.	4	4	4	3	15
16.	4	4	3	3	14
17.	3	4	4	3	14
18.	4	3	4	3	14
19.	4	4	4	4	16
20.	3	4	4	3	14
21.	3	4	4	3	14
22.	3	3	4	4	14
23.	3	3	3	4	13
24.	4	4	4	4	16
25.	4	4	4	4	16

26.	4	4	4	4	16
27.	3	3	4	4	14
28.	4	4	3	2	13
29.	4	4	3	3	14
30.	3	4	4	4	15
31.	3	4	3	3	13
32.	4	3	3	4	14
33.	3	4	3	3	13
34.	3	3	4	3	13
35.	3	4	4	3	14
36.	4	4	4	4	16
37.	4	3	4	3	14
38.	3	4	3	4	14
39.	4	4	3	4	15
40.	3	4	4	3	14
41.	4	4	3	3	14
42.	4	3	4	4	15
43.	4	4	4	4	16
44.	4	4	4	4	16
45.	3	3	4	4	14
46.	4	4	4	4	16
47.	3	4	3	3	13
48.	4	4	4	4	16
49.	4	3	3	4	14
50.	3	4	4	4	15
51.	3	4	3	3	13
52.	2	4	4	3	13
53.	3	2	4	4	13
54.	4	4	3	4	15
55.	4	4	4	3	15
56.	4	3	3	3	13
57.	3	4	4	4	15
58.	4	4	3	4	15
59.	3	3	4	3	13
60.	4	3	4	4	15
61.	3	3	4	2	12
62.	3	4	3	4	14
63.	3	4	3	4	14
64.	2	4	3	4	13
65.	4	3	4	3	14
66.	4	3	4	3	14
67.	4	3	4	3	14
68.	4	3	4	3	14
69.	3	4	4	3	14

70.	4	4	4	3	15
71.	3	3	4	3	13
72.	3	4	4	3	14
73.	4	4	4	3	15
74.	3	3	2	4	12
75.	4	4	3	4	15
76.	4	4	4	3	15
77.	3	3	4	4	14
78.	4	3	4	3	14
79.	4	3	3	4	14
80.	4	3	4	4	15
81.	4	3	3	4	14
82.	3	3	4	4	14
83.	4	3	3	4	14
84.	3	4	3	3	13
85.	4	4	3	3	14
86.	3	4	4	4	15
87.	3	3	4	4	14
88.	3	2	3	3	11
89.	4	3	4	4	15
90.	4	4	3	4	15
91.	3	4	3	4	14
92.	3	3	4	3	13
93.	4	3	3	4	14
94.	3	3	3	4	13
95.	2	3	3	3	11
96.	4	3	4	4	15
97.	3	4	4	3	14
98.	4	4	3	3	14
99.	3	2	2	3	10
100.	3	4	4	4	15
101.	4	4	3	4	15
102.	4	4	3	4	15
103.	4	4	3	3	14
104.	4	4	3	4	15
105.	4	2	3	3	12
106.	4	4	4	3	15
107.	3	4	4	3	14
108.	4	4	2	3	13
109.	4	3	3	4	14
110.	4	3	3	4	14
111.	3	3	4	4	14
112.	4	4	4	3	15
113.	4	4	4	3	15

114.	3	4	4	4	15
115.	2	3	3	3	11
116.	3	4	3	3	13
117.	4	3	3	3	13
118.	4	4	4	3	15
119.	3	4	3	3	13
120.	4	3	3	3	13
121.	3	4	4	4	15
122.	3	4	4	3	14
123.	3	4	4	4	15
124.	4	3	3	4	14
125.	3	3	4	3	13
126.	4	4	3	4	15
127.	3	3	3	4	13
128.	3	4	4	4	15
129.	3	4	3	3	13
130.	3	3	4	4	14
131.	2	3	4	3	12
132.	3	4	3	4	14
133.	4	3	2	3	12
134.	3	4	3	4	14
135.	4	4	4	3	15
136.	3	4	3	2	12
137.	3	4	3	3	13
138.	3	4	3	4	14
139.	4	3	4	3	14
140.	3	3	2	3	11
141.	3	4	3	4	14
142.	3	4	3	4	14
143.	4	3	4	3	14
144.	3	3	3	3	12

No.	Social Beliefs				TOTAL X3
	X3.1	X3.2	X3.3	X3.4	
1.	2	3	3	3	11
2.	3	3	4	3	13
3.	4	4	4	4	16
4.	2	4	3	3	12
5.	4	3	4	4	15
6.	2	4	4	3	13
7.	3	4	4	3	14
8.	3	4	4	3	14
9.	2	3	3	3	11
10.	2	3	3	4	12

11.	4	4	3	3	14
12.	4	3	4	4	15
13.	3	4	4	4	15
14.	4	3	4	4	15
15.	3	3	3	3	12
16.	4	4	4	4	16
17.	3	4	3	4	14
18.	4	3	4	3	14
19.	4	4	3	4	15
20.	4	4	4	4	16
21.	4	3	3	3	13
22.	3	4	4	3	14
23.	3	4	4	2	13
24.	4	4	2	3	13
25.	4	4	3	2	13
26.	4	4	4	4	16
27.	4	2	3	2	11
28.	2	3	4	3	12
29.	2	4	4	3	13
30.	4	4	4	3	15
31.	2	3	4	4	13
32.	3	4	3	4	14
33.	4	2	4	4	14
34.	3	4	4	3	14
35.	3	4	4	3	14
36.	3	3	3	4	13
37.	4	3	4	4	15
38.	2	3	4	2	11
39.	3	4	2	3	12
40.	4	3	4	4	15
41.	3	3	4	4	14
42.	3	2	2	3	10
43.	4	3	3	3	13
44.	3	3	3	3	12
45.	3	3	4	4	14
46.	3	4	3	4	14
47.	3	4	3	4	14
48.	4	3	3	3	13
49.	3	4	3	4	14
50.	4	4	4	3	15
51.	4	2	3	3	12
52.	4	4	3	4	15
53.	3	4	4	4	15
54.	2	4	3	4	13

55.	1	3	4	4	12
56.	3	2	4	3	12
57.	3	3	4	3	13
58.	4	3	4	3	14
59.	4	3	3	4	14
60.	3	4	4	3	14
61.	3	4	3	3	13
62.	3	2	3	4	12
63.	3	2	4	2	11
64.	3	4	4	3	14
65.	2	4	3	4	13
66.	2	3	4	2	11
67.	2	3	4	2	11
68.	4	4	3	4	15
69.	4	3	4	4	15
70.	3	4	3	2	12
71.	2	3	4	3	12
72.	3	4	3	4	14
73.	2	4	4	3	13
74.	2	4	3	4	13
75.	2	3	4	3	12
76.	2	3	4	3	12
77.	4	3	4	3	14
78.	4	2	3	4	13
79.	3	3	4	2	12
80.	3	4	4	3	14
81.	4	4	3	4	15
82.	2	3	4	3	12
83.	2	3	4	3	12
84.	4	3	4	4	15
85.	4	4	3	3	14
86.	3	4	4	4	15
87.	3	4	4	4	15
88.	4	3	3	4	14
89.	2	3	4	3	12
90.	2	4	3	4	13
91.	4	3	3	4	14
92.	4	2	4	3	13
93.	3	2	3	3	11
94.	3	4	3	2	12
95.	4	3	2	2	11
96.	3	2	2	4	11
97.	4	2	3	4	13
98.	3	1	3	4	11

99.	3	2	3	3	11
100.	4	3	4	4	15
101.	3	4	4	3	14
102.	3	3	4	2	12
103.	4	3	3	3	13
104.	4	2	4	4	14
105.	4	4	3	4	15
106.	2	4	2	3	11
107.	2	3	2	4	11
108.	2	3	3	4	12
109.	2	3	2	4	11
110.	2	3	3	4	12
111.	3	4	4	3	14
112.	3	3	3	3	12
113.	3	4	4	3	14
114.	3	3	4	4	14
115.	3	4	3	4	14
116.	3	4	4	3	14
117.	3	4	4	3	14
118.	3	3	4	4	14
119.	3	3	4	3	13
120.	3	4	3	3	13
121.	3	3	4	3	13
122.	3	3	4	3	13
123.	4	3	3	4	14
124.	3	4	4	4	15
125.	3	4	3	3	13
126.	3	4	4	4	15
127.	4	3	3	4	14
128.	3	3	4	4	14
129.	4	4	4	3	15
130.	4	3	3	4	14
131.	4	3	4	3	14
132.	2	1	3	4	10
133.	4	3	4	3	14
134.	3	4	3	4	14
135.	4	3	4	3	14
136.	3	4	3	2	12
137.	3	4	3	4	14
138.	3	4	3	4	14
139.	3	2	2	3	10
140.	4	2	3	4	13
141.	2	3	4	2	11
142.	4	2	4	3	13

143.	2	3	4	3	12
144.	2	3	2	4	11

No.	Career Opportunites				TOTAL X4
	X4.1	X4.2	X4.3	X4.4	
1.	3	3	3	3	12
2.	4	4	4	4	16
3.	3	4	4	4	15
4.	4	3	4	3	14
5.	3	4	3	4	14
6.	3	4	4	3	14
7.	3	4	3	4	14
8.	4	3	4	4	15
9.	4	4	3	3	14
10.	2	3	3	4	12
11.	4	4	3	4	15
12.	3	4	3	4	14
13.	4	4	4	4	16
14.	3	3	3	3	12
15.	3	4	4	4	15
16.	3	4	4	4	15
17.	2	4	4	3	13
18.	3	3	3	4	13
19.	3	3	3	4	13
20.	3	4	4	4	15
21.	4	4	4	4	16
22.	3	4	3	3	13
23.	3	4	3	4	14
24.	3	4	3	3	13
25.	4	4	4	4	16
26.	3	4	3	4	14
27.	4	3	4	3	14
28.	3	4	4	4	15
29.	3	4	4	4	15
30.	4	4	4	4	16
31.	3	3	3	3	12
32.	4	3	3	4	14
33.	4	3	3	4	14
34.	3	3	4	4	14
35.	2	3	4	4	13
36.	4	3	3	3	13
37.	4	4	4	4	16
38.	4	3	4	3	14
39.	3	3	4	3	13

40.	3	4	4	4	15
41.	4	4	3	3	14
42.	3	3	4	3	13
43.	4	4	4	4	16
44.	4	4	4	4	16
45.	3	4	4	4	15
46.	4	3	3	4	14
47.	4	3	4	3	14
48.	4	4	4	4	16
49.	3	4	4	4	15
50.	3	4	4	3	14
51.	4	4	3	4	15
52.	3	4	3	4	14
53.	3	3	3	4	13
54.	3	4	4	3	14
55.	3	4	4	4	15
56.	3	4	4	3	14
57.	4	4	4	3	15
58.	2	4	3	3	12
59.	2	4	4	3	13
60.	4	3	4	3	14
61.	3	4	4	3	14
62.	3	4	4	3	14
63.	3	4	3	4	14
64.	3	4	3	4	14
65.	3	4	3	4	14
66.	4	3	4	4	15
67.	4	3	4	3	14
68.	4	3	4	4	15
69.	2	4	3	4	13
70.	3	4	3	4	14
71.	4	4	3	4	15
72.	4	3	2	3	12
73.	3	4	4	4	15
74.	4	3	4	4	15
75.	4	3	4	4	15
76.	3	3	4	3	13
77.	4	3	4	4	15
78.	4	3	4	3	14
79.	3	3	3	4	13
80.	4	3	4	4	15
81.	3	4	4	3	14
82.	4	3	4	4	15
83.	4	3	4	4	15

84.	3	4	3	4	14
85.	3	4	4	3	14
86.	3	4	4	4	15
87.	3	2	3	3	11
88.	4	3	4	2	13
89.	2	3	4	4	13
90.	4	4	3	4	15
91.	3	3	4	3	13
92.	3	4	3	4	14
93.	3	4	4	3	14
94.	3	4	4	3	14
95.	3	4	4	3	14
96.	3	4	3	3	13
97.	3	4	4	3	14
98.	3	4	3	3	13
99.	3	4	4	3	14
100.	3	4	4	3	14
101.	4	4	3	3	14
102.	4	3	3	4	14
103.	4	3	4	4	15
104.	3	4	2	4	13
105.	3	2	4	3	12
106.	4	4	3	4	15
107.	3	4	4	3	14
108.	3	4	4	3	14
109.	3	4	4	3	14
110.	3	4	4	3	14
111.	4	3	4	4	15
112.	3	3	3	3	12
113.	4	4	3	3	14
114.	4	3	3	3	13
115.	4	3	3	4	14
116.	4	3	3	4	14
117.	3	3	4	4	14
118.	3	3	4	3	13
119.	4	3	3	4	14
120.	4	3	4	3	14
121.	4	3	3	3	13
122.	4	4	3	3	14
123.	3	4	4	3	14
124.	3	3	4	3	13
125.	4	3	3	3	13
126.	4	4	3	4	15
127.	3	4	3	3	13

128.	4	3	3	3	13
129.	3	3	4	3	13
130.	4	4	3	4	15
131.	3	4	3	4	14
132.	3	4	3	4	14
133.	3	4	3	4	14
134.	4	3	3	4	14
135.	3	2	3	4	12
136.	4	3	4	3	14
137.	3	3	3	4	13
138.	4	3	4	3	14
139.	4	3	4	3	14
140.	4	3	4	3	14
141.	4	3	4	3	14
142.	3	4	3	4	14
143.	3	4	3	4	14
144.	4	3	3	3	13

No.	Self-Efficacy				TOTAL X5
	X5.1	X5.2	X5.3	X5.4	
1.	3	3	3	3	12
2.	3	3	3	4	13
3.	4	4	4	4	16
4.	3	4	4	3	14
5.	4	3	4	4	15
6.	3	4	4	3	14
7.	3	4	4	3	14
8.	3	3	4	4	14
9.	2	3	4	3	12
10.	3	3	4	4	14
11.	3	3	4	3	13
12.	4	4	3	3	14
13.	3	4	4	3	14
14.	4	4	4	4	16
15.	3	3	4	4	14
16.	3	3	4	4	14
17.	4	3	4	3	14
18.	3	4	4	3	14
19.	3	3	3	3	12
20.	3	4	2	3	12
21.	3	4	4	4	15
22.	3	4	3	3	13
23.	3	4	3	4	14
24.	4	4	4	4	16

25.	4	4	4	4	16
26.	4	4	3	3	14
27.	3	3	4	4	14
28.	3	3	4	3	13
29.	3	4	3	3	13
30.	3	3	3	3	12
31.	4	3	3	2	12
32.	4	3	3	4	14
33.	3	4	3	3	13
34.	2	3	4	3	12
35.	2	3	4	3	12
36.	4	4	4	4	16
37.	4	3	4	3	14
38.	4	3	4	3	14
39.	3	2	4	3	12
40.	3	4	3	2	12
41.	3	4	3	4	14
42.	3	4	3	4	14
43.	4	4	4	4	16
44.	3	3	3	4	13
45.	3	3	4	4	14
46.	3	3	4	4	14
47.	3	4	3	4	14
48.	4	4	4	4	16
49.	4	3	4	4	15
50.	4	4	3	4	15
51.	3	3	4	4	14
52.	3	4	3	4	14
53.	3	4	4	4	15
54.	3	4	3	4	14
55.	4	4	4	4	16
56.	4	3	4	3	14
57.	4	4	4	4	16
58.	4	3	4	3	14
59.	3	4	4	3	14
60.	4	3	3	4	14
61.	3	4	3	4	14
62.	4	3	4	3	14
63.	3	3	3	4	13
64.	3	4	3	4	14
65.	4	3	4	3	14
66.	4	3	4	3	14
67.	4	3	4	3	14
68.	3	4	4	4	15

69.	3	4	4	3	14
70.	4	4	3	3	14
71.	3	4	4	4	15
72.	3	4	3	3	13
73.	3	4	3	3	13
74.	3	4	4	4	15
75.	3	4	3	3	13
76.	4	4	4	4	16
77.	3	4	4	4	15
78.	4	3	4	3	14
79.	3	4	3	3	13
80.	3	4	4	3	14
81.	4	3	4	3	14
82.	3	4	4	3	14
83.	3	4	4	4	15
84.	3	3	3	4	13
85.	4	3	4	3	14
86.	3	4	4	4	15
87.	4	4	3	4	15
88.	3	4	3	3	13
89.	3	4	3	4	14
90.	4	3	4	4	15
91.	3	3	3	4	13
92.	4	3	3	4	14
93.	3	4	4	4	15
94.	3	4	4	3	14
95.	3	4	3	4	14
96.	3	4	4	4	15
97.	3	4	4	3	14
98.	2	3	4	3	12
99.	3	3	3	2	11
100.	3	3	4	3	13
101.	4	4	3	4	15
102.	2	3	4	3	12
103.	3	4	4	3	14
104.	4	3	3	4	14
105.	4	4	4	3	15
106.	4	3	4	4	15
107.	3	4	4	3	14
108.	3	3	3	4	13
109.	4	4	3	4	15
110.	4	4	3	4	15
111.	4	3	4	4	15
112.	3	3	3	3	12

113.	4	4	4	3	15
114.	3	4	4	3	14
115.	3	3	3	2	11
116.	3	4	3	3	13
117.	4	3	3	4	14
118.	3	4	3	3	13
119.	3	3	4	3	13
120.	4	3	3	4	14
121.	3	4	4	3	14
122.	3	4	4	3	14
123.	4	3	3	4	14
124.	4	3	4	4	15
125.	3	4	4	3	14
126.	3	4	4	4	15
127.	3	4	4	4	15
128.	3	3	4	4	14
129.	4	3	3	3	13
130.	3	4	4	3	14
131.	3	4	3	4	14
132.	3	4	3	4	14
133.	4	3	3	4	14
134.	3	4	3	4	14
135.	3	4	3	4	14
136.	3	4	3	2	12
137.	4	3	3	4	14
138.	3	4	3	2	12
139.	3	4	3	4	14
140.	3	3	3	3	12
141.	4	4	3	4	15
142.	2	2	3	4	11
143.	4	3	4	3	14
144.	3	3	3	3	12

No.	Grit Personality				TOTAL X6
	X6.1	X6.2	X6.3	X6.4	
1.	4	2	3	3	12
2.	3	4	4	4	15
3.	3	3	3	4	13
4.	3	4	3	3	13
5.	4	3	4	3	14
6.	4	3	3	4	14
7.	3	4	4	3	14
8.	3	4	3	3	13
9.	4	4	4	3	15

10.	4	3	3	4	14
11.	3	4	4	4	15
12.	4	4	3	4	15
13.	3	4	3	4	14
14.	3	3	3	3	12
15.	4	4	3	3	14
16.	3	3	4	4	14
17.	3	4	3	3	13
18.	4	3	3	4	14
19.	3	3	3	4	13
20.	4	2	3	3	12
21.	3	2	3	4	12
22.	3	3	4	3	13
23.	3	4	3	4	14
24.	3	4	4	4	15
25.	4	4	4	4	16
26.	4	3	3	4	14
27.	3	4	4	3	14
28.	4	3	3	4	14
29.	4	3	4	4	15
30.	3	4	4	3	14
31.	4	3	4	3	14
32.	4	3	4	3	14
33.	4	3	3	4	14
34.	3	2	3	3	11
35.	2	3	4	3	12
36.	4	4	4	4	16
37.	4	3	4	3	14
38.	4	3	4	3	14
39.	3	4	4	3	14
40.	3	3	4	3	13
41.	4	3	3	4	14
42.	4	3	4	4	15
43.	4	4	4	4	16
44.	4	4	3	3	14
45.	4	3	3	3	13
46.	3	3	4	4	14
47.	4	4	3	4	15
48.	3	3	4	4	14
49.	4	3	4	4	15
50.	4	3	3	3	13
51.	4	4	4	3	15
52.	4	3	4	3	14
53.	2	4	4	4	14

54.	4	4	3	4	15
55.	4	3	4	4	15
56.	4	3	3	4	14
57.	4	4	4	4	16
58.	4	4	3	4	15
59.	3	4	4	3	14
60.	4	3	3	4	14
61.	3	2	4	3	12
62.	4	3	4	3	14
63.	3	3	3	4	13
64.	4	3	4	3	14
65.	4	4	3	4	15
66.	4	3	4	3	14
67.	4	3	4	3	14
68.	4	4	3	4	15
69.	4	3	4	3	14
70.	4	3	3	4	14
71.	3	4	3	4	14
72.	4	3	4	3	14
73.	3	3	3	3	12
74.	3	3	4	3	13
75.	4	3	4	4	15
76.	4	3	4	4	15
77.	4	3	4	3	14
78.	3	4	4	3	14
79.	4	3	3	4	14
80.	3	4	4	3	14
81.	3	4	3	3	13
82.	4	4	4	3	15
83.	3	4	4	3	14
84.	3	4	4	3	14
85.	4	3	3	4	14
86.	3	4	4	4	15
87.	3	3	4	3	13
88.	4	4	4	3	15
89.	4	3	4	3	14
90.	4	4	4	4	16
91.	4	3	3	3	13
92.	3	4	3	4	14
93.	3	4	4	4	15
94.	3	4	4	4	15
95.	4	3	3	3	13
96.	4	3	4	4	15
97.	3	4	4	3	14

98.	4	3	3	4	14
99.	3	3	3	2	11
100.	4	3	3	4	14
101.	4	4	3	4	15
102.	3	3	3	3	12
103.	3	4	3	3	13
104.	4	2	3	3	12
105.	4	4	3	4	15
106.	4	4	4	3	15
107.	4	3	3	3	13
108.	3	4	4	3	14
109.	4	3	3	4	14
110.	3	4	4	4	15
111.	4	4	3	3	14
112.	4	4	4	3	15
113.	3	4	4	4	15
114.	3	4	4	3	14
115.	3	3	3	3	12
116.	4	4	4	3	15
117.	3	4	4	3	14
118.	3	4	4	3	14
119.	4	3	3	3	13
120.	3	4	3	3	13
121.	3	3	4	3	13
122.	4	3	3	4	14
123.	3	4	4	3	14
124.	3	4	4	4	15
125.	4	3	4	4	15
126.	4	3	3	4	14
127.	4	4	3	3	14
128.	3	4	4	4	15
129.	3	4	4	3	14
130.	3	3	4	3	13
131.	4	3	4	3	14
132.	3	4	3	4	14
133.	3	3	3	4	13
134.	4	3	4	3	14
135.	4	3	4	3	14
136.	4	3	3	4	14
137.	3	3	4	3	13
138.	3	4	3	4	14
139.	4	3	3	4	14
140.	3	3	3	3	12
141.	4	3	4	3	14

142.	4	3	4	3	14
143.	4	3	4	3	14
144.	3	3	3	3	12

No.	Student's Intention Taking Brevet Certification				TOTAL Y
	Y.1	Y.2	Y.3	Y.4	
1.	3	3	3	3	12
2.	3	3	3	3	12
3.	4	4	4	4	16
4.	3	4	3	4	14
5.	4	3	3	4	14
6.	3	4	3	4	14
7.	4	3	4	4	15
8.	4	3	4	3	14
9.	4	3	4	4	15
10.	4	3	3	4	14
11.	4	3	3	4	14
12.	4	4	3	4	15
13.	4	4	4	3	15
14.	4	4	4	4	16
15.	3	3	3	3	12
16.	4	4	4	4	16
17.	4	4	4	4	16
18.	3	4	3	4	14
19.	4	4	4	4	16
20.	4	4	4	4	16
21.	4	3	3	4	14
22.	4	3	3	4	14
23.	3	3	4	3	13
24.	3	4	3	3	13
25.	4	4	4	4	16
26.	4	4	4	4	16
27.	3	4	3	3	13
28.	4	3	4	4	15
29.	4	4	3	4	15
30.	4	4	3	4	15
31.	3	4	3	2	12
32.	3	3	4	4	14
33.	4	4	3	4	15
34.	3	4	3	4	14
35.	3	4	3	3	13
36.	3	4	3	3	13
37.	4	4	4	4	16
38.	4	3	4	3	14

39.	4	3	4	3	14
40.	3	4	4	3	14
41.	3	2	4	4	13
42.	4	3	4	4	15
43.	4	4	4	4	16
44.	4	4	4	4	16
45.	3	4	4	3	14
46.	4	3	3	4	14
47.	4	4	3	3	14
48.	4	3	4	4	15
49.	4	4	3	4	15
50.	4	4	3	4	15
51.	4	3	4	4	15
52.	3	4	4	3	14
53.	3	4	3	3	13
54.	3	4	3	4	14
55.	3	4	4	4	15
56.	4	3	4	3	14
57.	4	4	4	4	16
58.	4	3	3	4	14
59.	4	3	3	4	14
60.	4	3	3	4	14
61.	3	4	3	4	14
62.	4	4	3	4	15
63.	3	3	4	3	13
64.	3	4	3	4	14
65.	3	4	3	4	14
66.	3	4	4	3	14
67.	3	4	4	3	14
68.	4	3	4	3	14
69.	4	3	4	3	14
70.	4	4	4	3	15
71.	4	3	4	4	15
72.	4	4	3	3	14
73.	3	4	3	3	13
74.	3	4	3	4	14
75.	4	3	3	4	14
76.	4	3	4	4	15
77.	4	4	3	4	15
78.	3	4	4	4	15
79.	3	4	4	3	14
80.	4	3	4	3	14
81.	4	3	4	3	14
82.	4	3	4	4	15

83.	3	4	3	4	14
84.	3	4	3	3	13
85.	3	4	4	3	14
86.	3	4	4	4	15
87.	3	2	3	4	12
88.	4	4	3	3	14
89.	3	3	4	4	14
90.	3	4	4	4	15
91.	3	4	3	3	13
92.	4	3	4	4	15
93.	4	4	3	4	15
94.	3	4	4	3	14
95.	3	3	4	3	13
96.	3	4	4	4	15
97.	4	4	3	4	15
98.	3	4	3	3	13
99.	3	3	3	4	13
100.	3	3	4	3	13
101.	3	3	4	4	14
102.	3	3	3	2	11
103.	4	3	4	3	14
104.	3	3	4	3	13
105.	4	4	3	4	15
106.	4	3	4	4	15
107.	4	3	3	3	13
108.	3	3	4	3	13
109.	4	4	3	4	15
110.	4	3	3	4	14
111.	4	3	4	4	15
112.	4	4	3	4	15
113.	3	4	4	4	15
114.	4	3	4	4	15
115.	3	3	3	3	12
116.	3	4	3	4	14
117.	3	4	3	3	13
118.	4	4	4	3	15
119.	3	3	4	4	14
120.	3	3	4	3	13
121.	3	4	3	4	14
122.	3	3	4	3	13
123.	4	3	4	4	15
124.	3	4	4	3	14
125.	3	3	4	4	14
126.	4	4	4	3	15

127.	3	3	4	4	14
128.	4	3	4	4	15
129.	3	4	4	4	15
130.	3	4	4	3	14
131.	4	3	3	4	14
132.	4	3	3	4	14
133.	3	4	3	3	13
134.	3	4	3	4	14
135.	4	4	3	4	15
136.	4	3	4	3	14
137.	3	3	4	3	13
138.	4	3	4	3	14
139.	3	4	3	4	14
140.	3	2	3	4	12
141.	4	3	4	3	14
142.	3	4	3	4	14
143.	3	4	3	4	14
144.	3	2	3	4	12

**APPENDIX 3
RESPONDENT CHARACTERISTICS**

1. Questionnaire Data Collection Results

Data Collection Results

Description	Total	Percentage
Accepted questionnaire	147	100%
Qualified questionnaire	144	97.96%
Unqualified questionnaire	3	2.04%

2. Results Characteristics of Respondents

Gender

Gender	Number of respondents	Percentage
Male	43	29.86%
Female	101	70.14%
Total	144	100%

Age

Age	Number of respondents	Percentage
18 – 20 years old	44	30.5%
20 – 23 years old	96	66.7%
> 23 years old	4	2.8%
Total	144	100%

University

University	Number of respondents	Percentage
Universitas Islam Indonesia	32	22.23%
Universitas Pembangunan Nasional Veteran Yogyakarta	22	15.27%
Universitas Negeri Yogyakarta	18	12.5%
Universitas Muhammadiyah Yogyakarta	17	11.8%
Universitas Gajah Mada	16	11.11%
STIE YKPN	16	11.11%
UIN Sunan Kalijaga Yogyakarta	12	8.34%
Universitas Atma Jaya Yogyakarta	11	7.64%
TOTAL	144	100%

Batch

Batch	Number of respondents	Percentage
2019	22	15.28%
2020	81	56.25%
2021	41	28.47%
Total	144	100%

APPENDIX 4
Descriptive Statistics Analysis

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Knowledge	144	10	16	13.94	1.121
Prestige	144	10	16	13.92	1.249
Social Beliefs	144	10	16	13.22	1.402
Career Opportunities	144	11	16	13.99	.996
Self-Efficacy	144	11	16	13.88	1.121
Grit Personality	144	11	16	13.93	.994
Intention to take part in the tax brevet certification program	144	11	16	14.15	1.020
Valid N (listwise)	144				

**APPENDIX 5
VALIDITY AND RELIABILITY TEST RESULTS**

1. Knowledge

Correlations

		X1.1	X1.2	X1.3	X1.4	TOTAL X1
X1.1	Pearson Correlation	1	-.118	-.008	.119	.505
	Sig. (2-tailed)		.160	.923	.156	.000
	N	144	144	144	144	144
X1.2	Pearson Correlation	-.118	1	.028	.094	.504
	Sig. (2-tailed)	.160		.741	.264	.000
	N	144	144	144	144	144
X1.3	Pearson Correlation	-.008	.028	1	-.097	.456
	Sig. (2-tailed)	.923	.741		.248	.000
	N	144	144	144	144	144
X1.4	Pearson Correlation	.119	.094	-.097	1	.544
	Sig. (2-tailed)	.156	.264	.248		.000
	N	144	144	144	144	144
TOTAL X1	Pearson Correlation	.505	.504	.456	.544	1
	Sig. (2-tailed)	.000	.000	.000	.000	
	N	144	144	144	144	144

Reliability Statistics

Cronbach's Alpha	N of Items
.627	4

2. Prestige

Correlations

		X2.1	X2.2	X2.3	X2.4	TOTAL X2
X2.1	Pearson Correlation	1	.045	.050	.070	.538
	Sig. (2-tailed)		.590	.555	.403	.000
	N	144	144	144	144	144
X2.2	Pearson Correlation	.045	1	.117	.037	.555
	Sig. (2-tailed)	.590		.164	.659	.000
	N	144	144	144	144	144

X2.3	Pearson Correlation	.050	.117	1	.062	568
	Sig. (2-tailed)	.555	.164		.458	.000
	N	144	144	144	144	144
X2.4	Pearson Correlation	.070	.037	.062	1	.521
	Sig. (2-tailed)	.403	.659	.458		.000
	N	144	144	144	144	144
TOTAL X2	Pearson Correlation	.538	.555	.568	.521	1
	Sig. (2-tailed)	.000	.000	.000	.000	
	N	144	144	144	144	144

Reliability Statistics

Cronbach's Alpha	N of Items
.675	4

3. Social Beliefs

Correlations

		X3.1	X3.2	X3.3	X3.4	TOTAL X3
X3.1	Pearson Correlation	1	-.061	.018	.124	.578
	Sig. (2-tailed)		.466	.833	.138	.000
	N	144	144	144	144	144
X3.2	Pearson Correlation	-.061	1	.080	.003	.522
	Sig. (2-tailed)	.466		.338	.973	.000
	N	144	144	144	144	144
X3.3	Pearson Correlation	.018	.080	1	-.134	.434
	Sig. (2-tailed)	.833	.338		.109	.000
	N	144	144	144	144	144
X3.4	Pearson Correlation	.124	.003	-.134	1	.476
	Sig. (2-tailed)	.138	.973	.109		.000
	N	144	144	144	144	144
TOTAL X3	Pearson Correlation	.578	.522	.434	.476	1
	Sig. (2-tailed)	.000	.000	.000	.000	
	N	144	144	144	144	144

Reliability Statistics

Cronbach's Alpha	N of Items
.631	4

4. Career Opportunities

Correlations

		X4.1	X4.2	X4.3	X4.4	TOTAL X4
X4.1	Pearson Correlation	1	-.255	.005	.023	.457
	Sig. (2-tailed)		.002	.955	.786	.000
	N	144	144	144	144	144
X4.2	Pearson Correlation	-.255	1	-.017	.135	.455
	Sig. (2-tailed)	.002		.836	.108	.000
	N	144	144	144	144	144
X4.3	Pearson Correlation	.005	-.017	1	-.185	.427
	Sig. (2-tailed)	.955	.836		.027	.000
	N	144	144	144	144	144
X4.4	Pearson Correlation	.023	.135	-.185	1	.505
	Sig. (2-tailed)	.786	.108	.027		.000
	N	144	144	144	144	144
TOTAL X4	Pearson Correlation	.457	.455	.427	.505	1
	Sig. (2-tailed)	.000	.000	.000	.000	
	N	144	144	144	144	144

Reliability Statistics

Cronbach's Alpha	N of Items
.669	4

5. Self-Efficacy

Correlations

		X5.1	X5.2	X5.3	X5.4	TOTAL X5
X5.1	Pearson Correlation	1	-.057	.033	.171	.565
	Sig. (2-tailed)		.494	.698	.041	.000
	N	144	144	144	144	144
X5.2	Pearson Correlation	-.057	1	-.072	.050	.435
	Sig. (2-tailed)	.494		.390	.554	.000
	N	144	144	144	144	144
X5.3	Pearson Correlation	.033	-.072	1	-.007	.436
	Sig. (2-tailed)	.698	.390		.932	.000
	N	144	144	144	144	144
X5.4	Pearson Correlation	.171	.050	-.007	1	.620
	Sig. (2-tailed)	.041	.554	.932		.000
	N	144	144	144	144	144
TOTAL X5	Pearson Correlation	.565	.435	.436	.620	1

Sig. (2-tailed)	.000	.000	.000	.000	
N	144	144	144	144	144

Reliability Statistics

Cronbach's Alpha	N of Items
.645	4

6. Grit Personality

Correlations

		X6.1	X6.2	X6.3	X6.4	TOTAL X6
X6.1	Pearson Correlation	1	-.253	-.127	.112	.379
	Sig. (2-tailed)		.002	.128	.181	.000
	N	144	144	144	144	144
X6.2	Pearson Correlation	-.253	1	.165	.088	.567
	Sig. (2-tailed)	.002		.048	.295	.000
	N	144	144	144	144	144
X6.3	Pearson Correlation	-.127	.165	1	-.222	.415
	Sig. (2-tailed)	.128	.048		.008	.000
	N	144	144	144	144	144
X6.4	Pearson Correlation	.112	.088	-.222	1	.514
	Sig. (2-tailed)	.181	.295	.008		.000
	N	144	144	144	144	144
TOTAL X6	Pearson Correlation	.379	.567	.415	.514	1
	Sig. (2-tailed)	.000	.000	.000	.000	
	N	144	144	144	144	144

Reliability Statistics

Cronbach's Alpha	N of Items
.685	4

APPENDIX 6 CLASSIC TEST RESULTS

1. Normality test

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		144
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.84547519
	Absolute	.061
Most Extreme Differences	Positive	.037
	Negative	-.061
Kolmogorov-Smirnov Z		.732
Asymp. Sig. (2-tailed)		.658

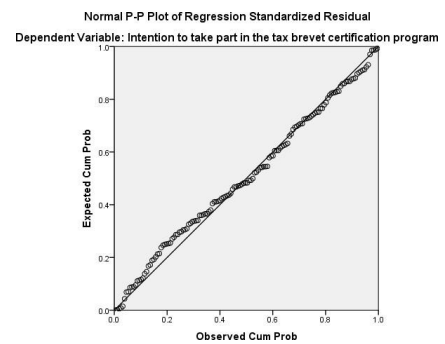
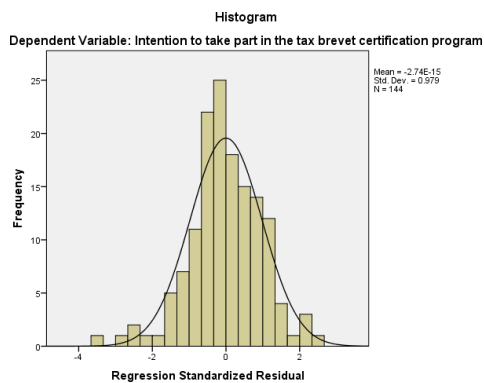
a. Test distribution is Normal.

b. Calculated from data.

ACCEPTED

THE DATA HAS NORMAL DISTRIBUTION BECAUSE SIG VALUES

0.658 > 0.05



2. Multicollinearity Test

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	1.662	1.635		1.016	.311		
Knowledge	.143	.070	.158	2.038	.043	.839	1.192
Prestige	.130	.065	.159	1.994	.048	.793	1.262
Social Beliefs	.136	.053	.186	2.576	.011	.959	1.043
Career Opportunities	.167	.075	.163	2.218	.028	.926	1.080
Self-Efficacy	.147	.074	.162	2.001	.047	.768	1.302
Grit Personality	.181	.088	.176	2.055	.042	.683	1.464

a. Dependent Variable: Intention taking tax brevet certification program

ACCEPTED

THERE IS NO MULTICOLLINEARITY AS THE TOLERANCE VALUES ARE > 0.1 AND VIF IS < 10

3. Heterocedascity Test

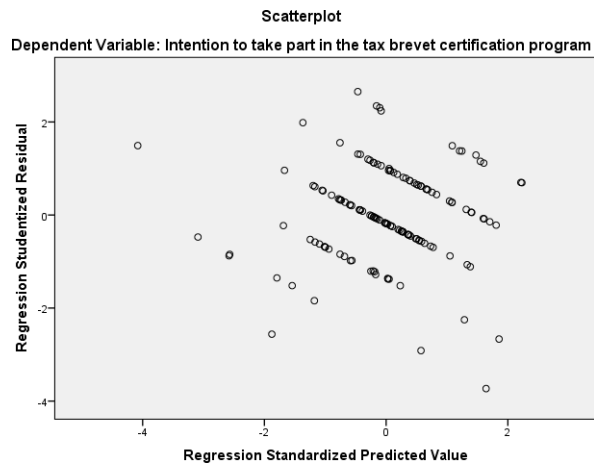
Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	1.754	1.947		.901	.369
Knowledge	-.087	.084	-.095	-1.041	.299
Prestige	.143	.077	.174	1.846	.067
Social Beliefs	.017	.063	.024	.276	.783
Career Opportunities	-.045	.090	-.043	-.496	.620
Self-Efficacy	-.059	.088	-.065	-.678	.499
Grit Personality	-.043	.105	-.042	-.410	.683

a. Dependent Variable: ABS_RES

ACCEPTED

THERE IS NO HETEROCEDASITY BECAUSE THE SIG VALUE > 0,05



4. Autocorrelation Test

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.559 ^a	.312	.282	.864	2.038

a. Predictors: (Constant), Grit Personality, Social Beliefs, Career Opportunities, Knowledge, Prestige, Self-Efficacy

b. Dependent Variable: Intention to take part in the tax brevet certification program

Statistical DW VALUE = 1,90

4-DW = 4-1,90 = 2,10

DU = 2,038

ACCEPTED

THERE IS NO AUTOCORRELATION BECAUSE THE VALUE IS DU < DW < (4-DU) OR 1.90 < 2.038 < 2.10

**APPENDIX 7
RESULTS OF MULTIPLE LINEAR REGRESSION TEST**

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.559 ^a	.312	.282	.864

a. Predictors: (Constant), Grit Personality, Social Beliefs, Career Opportunities, Knowledge, Prestige, Self-Efficacy

THE AMOUNT OF THE INFLUENCE OF X1-X6 ON Y IS 0.312 OR 31.2%.

ANOVA^a

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	46.418	6	7.736	10.369	.000 ^b
Residual	102.220	137	.746		
Total	148.639	143			

a. Dependent Variable: Intention to take part in the tax brevet certification program

b. Predictors: (Constant), Grit Personality, Social Beliefs, Career Opportunities, Knowledge, Prestige, Self-Efficacy

**THERE IS A SIMULTANEOUS EFFECT BETWEEN X1-X6 ON Y
BECAUSE THE SIG VALUE IS 0.000 < 0.05**

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	1.662	1.635		1.016	.311
Knowledge	.143	.070	.158	2.038	.043
Prestige	.130	.065	.159	1.994	.048
Social Beliefs	.136	.053	.186	2.576	.011
Career Opportunities	.167	.075	.163	2.218	.028
Self-Efficacy	.147	.074	.162	2.001	.047
Grit Personality	.181	.088	.176	2.055	.042

a. Dependent Variable: Intention to take part in the tax brevet certification program

THERE IS A PARTIAL EFFECT BETWEEN X1 ON Y BECAUSE THE SIG VALUE IS 0.043 < 0.05

THERE IS A PARTIAL EFFECT BETWEEN X2 ON Y BECAUSE THE SIG VALUE IS 0.048 < 0.05

THERE IS A PARTIAL EFFECT BETWEEN X3 ON Y BECAUSE THE SIG VALUE IS 0.011 < 0.05

THERE IS A PARTIAL EFFECT BETWEEN X4 ON Y BECAUSE THE SIG VALUE IS 0.028 < 0.05

THERE IS A PARTIAL EFFECT BETWEEN X5 ON Y BECAUSE THE SIG VALUE IS 0.047 < 0.05

THERE IS A PARTIAL EFFECT BETWEEN X6 ON Y BECAUSE THE SIG VALUE IS 0.042 < 0.05