

THE INFLUENCE OF TAX KNOWLEDGE, TAX BREVET TRAINING, AND TRI-NGA IMPLEMENTATION ON CAREER IN THE TAXATION FIELD

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Abstrak

Penelitian ini bertujuan untuk membuktikan pengaruh Pengetahuan Perpajakan, Pelatihan Brevet Pajak, Implementasi Tri-Nga terhadap Minat Berkarir di Bidang Perpajakan. Penelitian ini menggunakan sampel mahasiswa Akuntansi Universitas Sarjanawiyata Tamansiswa angkatan 2019, 2020, 2021, dan 2022. Berdasarkan kuisisioner melalui link google form kepada mahasiswa S1 Akuntansi Universitas Sarjanawiyata Tamansiswa. Teknik pengambilan sampel yang digunakan dalam penelitian ini adalah purposive sampling dengan jumlah responden sebanyak 119 responden pada tahun 2019-2022, yang kemudian dianalisis menggunakan SPSS versi 20. Pengolahan data dilakukan dengan menggunakan analisis regresi linier berganda. Hasil penelitian menunjukkan bahwa Pengetahuan Perpajakan, Pelatihan Brevet Pajak, Implementasi ajaran Ki Hajar Dewantara "Tri-Nga" berpengaruh positif terhadap Minat Berkarir di Bidang Perpajakan. Variabel pengetahuan perpajakan, pelatihan brevet perpajakan, dan implementasi Tri-Nga secara bersama-sama berpengaruh terhadap minat karir mahasiswa akuntansi bidang perpajakan.

Kata kunci: Implementasi Tri-Nga (Ngerti, Ngroso, Nglakoni), Minat Berkarir di Bidang Perpajakan, Pengetahuan Perpajakan, Pelatihan Brevet Pajak

Abstract

This study aims to prove the influence of Tax Knowledge, Tax Brevet Training, Tri-Nga Implementation on the Career Interest in Taxation Field. The study used a sample of Universitas Sarjanawiyata Tamansiswa Accounting students class of 2019, 2020, 2021, and 2022. Based on the questionnaires through a google form link to undergraduate accounting students on Universitas Sarjanawiyata Tamansiswa. Sampling technique employed in this study is the purposive sampling the total 119 respondents from the 2019-2022, which were then analyzed using SPSS version 20. Data processing is performed using multiple linear regression analysis. The findings reveal that Tax Knowledge, Tax Brevet Training, Tri-Nga Implementation has a positive effect on the Career Interest

in Taxation Field. The variables of taxation knowledge, tax brevet training, and Tri-Nga implementation collectively influence the career interest of accounting students in the field of taxation.

Keywords: *Tax Knowledge, Tax Brevet Training, Implementation of Tri-Nga (ngerti, ngroso, nglakoni), Career Interest in Taxation Field.*

1. Introduction

Education is highly essential for developing one's potential and competing in the era of globalization to become a high-quality individual (Rahayu et al., 2021). Factors influencing students to take accounting courses include diverse career choices, parental support, and a friendly environment (Meilani, 2020). Nowadays, accounting graduates can work not only in companies or as public consultants but also pursue careers in taxation, including positions at the tax directorate, tax consultancy firms, and tax specialists in companies (Dzulhidayat, 2022). The job market in taxation is in high demand because the Directorate General of Taxation has tightened tax regulations. This demand seeks students who have a good understanding of accounting and are supported by a solid knowledge of taxation (Indarti, 2019).

Research by Pritayanti (2022) indicates that the demand for professional accounting graduates, especially in taxation, requires more tax certification programs and high-level tax knowledge to support and complement the skills of accounting graduates in their careers in taxation. Many accounting students are not inclined to pursue careers in taxation due to their lack of knowledge in this area, preventing them from realizing the vast employment opportunities in taxation for accounting graduates. Another reason why students are reluctant to embark on a career in taxation is the perception that tax concepts change frequently each year. Therefore, specific factors are required to enhance students' interest in pursuing careers in taxation.

The first factor influencing accounting students' interest in pursuing careers in taxation is a high level of tax knowledge. (Wardani & Devi, 2023) state that tax information is fundamental for taxpayers to understand tax laws, regulations, and procedures. Tax information is also related to education levels. Tax knowledge encourages participation in tax certification courses to enhance tax knowledge and skills, which will be highly beneficial in a future career in taxation.

The second factor affecting accounting students' interest in pursuing careers in taxation is participation in tax brevet training programs aimed at equipping students with tax knowledge and skills. Tax certification training is a mandatory first step for accounting students interested in working in companies or other tax-related organizations (Wardani & Yunia, 2023).

The third factor influencing accounting students' interest in pursuing careers in taxation is the implementation of *Tri-Nga*. *Tri-Nga* is one of the educational teachings of Ki Hajar Dewantara, as the father of Indonesian education, which encompasses understanding (*ngerti*), feeling (*ngroso*), and doing (*nglakoni*). The primary goal of learning is to increase students' knowledge of what they are studying, enhance their understanding of that knowledge, and

improve their ability to apply what they have learned (Indarti, 2019). If students are interested in a career in taxation, they must understand (*ngerti*) the career, not just know about it but also understand and feel (*ngroso*) the career, and strive to execute (*nglakoni*) it to achieve the best results in their taxation career (Wardani & Devi, 2023).

This research primarily utilizes the Theory of Planned Behavior. The Theory of Planned Behavior (TPB) is a theory that predicts an individual's interest and intention based on their attitude (Meilani, 2020). This theory explains that when someone is about to engage in a specific behavior, there arises an intention to behave, which is influenced by factors such as behavioral belief, normative belief, and control belief (Putri et al., 2023). This, in turn, affects students' desire to determine their career interest in taxation (Meilani, 2020).

This research differs from previous studies as it uses a sample of students from the Faculty of Economics at Universitas Sarjanawiyata Tamansiswa from the academic years 2019-2022, who have completed taxation and tamansiswa courses. The reason for choosing the title "The Influence of Tax Knowledge, Tax Brevet Training, and *Tri-Nga* Implementation on Career Interest in Taxation" is to introduce the *Tri-Nga* teaching into the research, with the hope that accounting students can apply Ki Hajar Dewantara's teachings in their taxation careers. A previous study by Novianingdyah (2022) found that knowledge of taxes and taxation positively influences students' career choices in taxation. Meanwhile, the results of the study by Indarti (2019) show that the application of *Tri-Nga* understanding is quite good, indicating an improvement in students' learning enthusiasm and performance.

By combining the variables of tax knowledge and tax brevet training, and introducing the *Tri-Nga* variable, the researcher aims to enhance accounting students' understanding of *Tri-Nga* teachings and their ability to apply Ki Hajar Dewantara's teachings in their taxation careers. The *Tri-Nga* teaching of Tamansiswa originates from Indonesia and aligns well with the country's cultural context (Wardani & Devi, 2023).

Based on the explanation before, the appropriate formulation of the problem in this study is whether taxation knowledge, tax brevet training, and the implementation of *Tri-Nga* has a positive effect on the interest in pursuing a career in taxation. The purpose of this study is to determine whether taxation knowledge, tax brevet training effects, and the implementation of *Tri-Nga* has a positive effect on the interest in pursuing a career in taxation.

For the easiness of understanding these are the theoretical framework in this study:

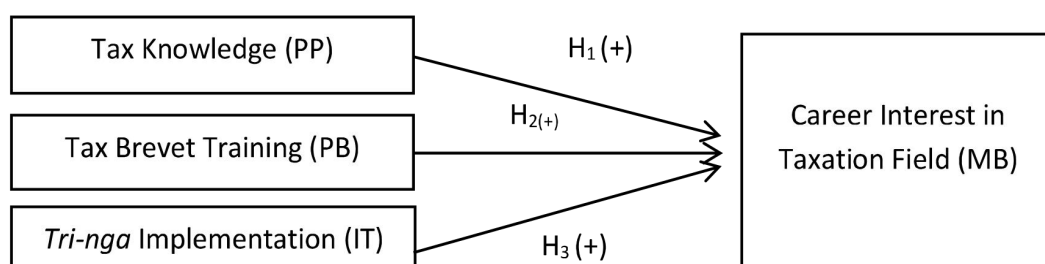


Figure 1: Research Framework Chart

Taxation knowledge has a positive influence on career interest in the field of taxation. The greater a student's knowledge of taxation, the greater their interest in pursuing a career in taxation. If someone wants to continuously advance their career, pursuing a career in taxation is very promising, which can enhance their interest in a taxation career. Based on the explanation above, the following hypothesis can be drawn:

H₁: Taxation knowledge has a positive influence on career interest in the field of taxation.

Tax brevet training has a positive effect on career interest in the field of taxation. Tax Brevet is a specialized tax education program that equips students with tax knowledge, expertise, and skills in taxation matters. Based on the explanation above, the following hypothesis can be drawn:

H₂: Tax brevet training has a positive influence on career interest in the field of taxation.

The implementation of *Tri-Nga* has a positive impact on career interest in the field of taxation. A good understanding and implementation of the *Tri-Nga* teachings can influence students' interest in choosing a career in taxation. The better *Tri-Nga* teachings and understanding are applied to an individual, the higher their achievements and aspirations for a career in taxation. Based on the explanation above, the following hypothesis can be drawn:

H₃: The implementation of *Tri-Nga* teachings has a positive influence on career interest in the field of taxation.

2. Methodology

Nature of Research

This research uses a quantitative approach or has numerical data with primary data types. Primary data is the data that is derived from the object of study. This study used the dissemination of questionnaires through google form link. Quantitative data to be processed is obtained from the results of the distribution of questionnaires in the form of answers or responses to questions given to accounting students from Universitas Sarjanawiyata Tamansiswa.

This research utilizes three independent variables and one dependent variable. The dependent variable used in this study is career interest in taxation (MB). The independent variables in this study are taxation knowledge (PP), tax brevet training (PB), and *Tri-Nga* implementation (IT).

Population and Sample

The population in this study were accounting students of Universitas Sarjanawiyata Tamansiswa. The sampling method uses convenience sampling. The research samples used were accounting students from Universitas Sarjanawiyata Tamansiswa in the class of 2019, 2020, 2021, and 2022 who have taken taxation courses.

Data Collection Techniques and Instrument Development

This research uses a quantitative method, namely primary data obtained directly from the results of distributing questionnaires to accounting students of Universitas Sarjanawiyata

Tamansiswa. The research instrument used is a questionnaire with a Likert scale of 5 points, namely strongly agree, agree, neutral, disagree, strongly disagree. For the easiness of understanding these are the questionnaire indicators that used in the study.

Table 1: Questionnaire Indicators

Variabels	Indicators
Tax Knowledge (PP)	<ol style="list-style-type: none"> 1. I am aware and understand the general taxation provisions and tax procedures. 2. I am knowledgeable about the latest tax policies and regulations. 3. I am familiar with and understand the existing tax system. 4. I will improve my knowledge regarding tax payment and reporting deadlines.
Tax Brevet Training (PB)	<ol style="list-style-type: none"> 1. I want to learn more about taxation and tax brevet. 2. I will attend tax brevet training to pursue a career in taxation. 3. Due to gaining a lot of skills and knowledge in taxation and tax brevet, I am interested in a career in the field of taxation.
Tri-Nga Implementat ion (IT)	<ol style="list-style-type: none"> 1. I understand that the profession in the field of taxation is still in high demand. 2. I comprehend that taxation knowledge has benefits for a career in taxation. 3. I feel that having sufficient knowledge about taxes sparks my interest in a career in taxation. 4. I can apply tax knowledge in a practical manner in a work environment related to taxation. 5. I believe that applying knowledge about the taxation system is crucial when pursuing a career in taxation.
Career Interest in Taxation Field (MB)	<ol style="list-style-type: none"> 1. I believe that a career in taxation offers significant opportunities for accounting students. 2. I am interested in pursuing a career in taxation because of the wealth of knowledge and experience in taxation. 3. I am inclined to pursue a career in taxation because it offers substantial income potential. 4. I am interested in a career in taxation after completing my undergraduate study.

Data Analysis Technique

Data tabulation was carried out using Microsoft Excel 2010 and then processed using IBM SPSS version 20 software. Data collection in this research was conducted using a questionnaire in the form of a Google Form link distributed to 121 respondents, who were students of Universitas Sarjanawiyata Tamansiswa from the cohorts of 2019, 2020, 2021, and 2022. A total of 119 questionnaires were returned and processed. The results of the initial validity and reliability testing indicated that the questionnaire instrument was valid and reliable, making it suitable for use as a measurement tool in the study.

3. Result And Discussion

Data Quality Test

The results of the validity test in this study showed that all items were valid. This can be proven by the *r-count* value $> r-table$ (0.1801). The results of the reliability test showed that all items in the study were reliable.

Table 2: Validity Test Results

Variabel	Validity Test Results	Information
Tax Knowledge (PP)	R count > 0,50	Valid
Tax Brevet Training (PB)	R count > 0,50	Valid
Tri-Nga Implementation (IT)	R count > 0,50	Valid
Career Interest in Taxation Field (MB)	R count > 0,50	Valid

Source: Processed Primary Data, 2023

This is evidenced by the reliability value of the variable of Tax Knowledge (PP) showed the value of *Cronbach's Alpha* $0.719 > 0.60$, the variable of Tax Brevet Training (PB) showed the value of *Cronbach's Alpha* $0.789 > 0.60$, the variable of *Tri-Nga* Implementation (IT) shows the value of *Cronbach's Alpha* $0.699 > 0.60$, and the variable of Career Interest in Taxation Field (MB) shows the value of *Cronbach's Alpha* $0.748 > 0.60$. This proves that all indicators used are reliable, where an indicator is said to be reliable if it has *Cronbach's Alpha value* > 0.60 .

Table 3: Reliability Test Results

Variabel	Reliability Test Results	Information
Tax Knowledge (PP)	Alpha results > 0,60	Reliabel
Tax Brevet Training (PB)	Alpha results > 0,60	Reliabel
Tri-Nga Implementation (IT)	Alpha results > 0,60	Reliabel
Career Interest in Taxation Field (MB)	Alpha results > 0,60	Reliabel

Source: Processed Primary Data, 2023

Classic Assumption Test

The classical assumption test that used in this study consisted of data normality test, heteroscedascity test, and multicollinearity test.

Table 4: Data Normality

One-Sample Kolmogorov-Smirnov Test		
Unstandardized Residual		
N		119
Normal	Mean	0E-7
Parameters ^{a,b}	Std. Deviation	1,71052156
Most Extreme	Absolute	,095
Differences	Positive	,062
	Negative	-,095
Kolmogorov-Smirnov Z		1,036
Asymp. Sig. (2-tailed)		,234

a. Test distribution is Normal.

b. Calculated from data.

Source: Processed Primary Data, 2023

Results

Data is considered normal if it has a significance value greater than 0.05. The results of the data normality test in this study used one sample Kolmogorov Smirnov test. The results of the data normality test showed an asymp sig (2-tailed) value of $0.234 > 0.05$, which means that the significance value is greater than 0.05 so that the results of the study proved that the data has been distributed normally.

The multicollinearity test aims to test whether a regression model found correlations between independent variables. The tools used are tolerance values and VIF (Variance Inflation Factor) value. The data is said to be free of multicollinearity if it has a tolerance value less than 0.10 (values above 0.10) and a Variance Inflation Factor (VIF) value greater than 10 (value below 10).

Table 5: Multicollinearity Test Results

Model	Coefficients ^a	
	Collinearity Statistics	
	Tolerance	VIF
Tax Knowledge (PP)	,287	3,479
1 Tax Brevet Training (PB)	,227	4,414
Tringa Implementation (IT)	,290	3,453

a. Dependent Variable: TOTAL_MB

Source: Processed Primary Data, 2023

The results of the Multicholinearity Test was showed that the Tax Knowledge (PP) variable has a tolerance value of $0.287 > 0.10$ with a Variance Inflation Factor (VIF) value of $3.479 < 10$, the Tax Brevet Training (PB) variable has a tolerance value of $0.227 > 0.10$ with a Variance Inflation Factor (VIF) value of $4.414 < 10$, the *Tri-Nga* Implementation (IT) variable has a tolerance value of $0.290 > 0.10$ with a Variance Inflation Factor (VIF) value of $3.453 < 10$. The test results prove that all independent variables are free from multicollinearity problems.

The heteroskedasticity test is carried out to find out whether the research variables are free from heteroskedasticity or not. Data is said to be free from heteroskedasticity problems if it has a sig value greater than 0.05.

Table 6. Heteroscedasticity Test Results

Model	Coefficients ^a			T	Sig.
	Unstandardize d Coefficients		Standardiz ed Coefficien ts		
	B	Std. Error	Beta		
(Constant)	3,803	1,191		3,195	,002
Tax Knowledge (PP)	,049	,059	,139	,826	,410
1 Tax Brevet Training (PB)	-,080	,050	-,306	1,615	,109
Tri-Nga Implementation (IT)	-,023	,063	-,061	-,361	,719

a. Dependent Variable: AbsUt

Source: Processed Primary Data, 2023

The results of the Heteroskedasticity Test was showed that the Tax Knowledge (PP) variable has a sig value of $0.410 > 0.05$, the Tax Brevet Training (PB) variable has a sig value of $0.109 > 0.05$, and the *Tri-Nga* Implementation (IT) variable has a sig value of $0.719 > 0.05$. The test results prove that all independent variables are free from the problem of heteroskedasticity.

Hypothesis Testing

The hypothesis testing used in this study consists of the Coefficient of Determinance (R^2) test, the F-test, and the T-test. The Coefficient of Determinance (R^2) test performed to test the size of independent variables that can describe dependent variables. The value of the coefficient of determination ranges from 0 to 1. The greater value of the coefficient of determination, the stronger relationship of the independent variable with the dependent variable.

Table 7. Coefficient of Determinance (R^2) Test Results

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,896 ^a	,803	,798	1,733
a. Predictors: (Constant), Tax Knowledge (PP), Tax Brevet Training (PB), <i>Tri-Nga</i> Implementation (IT)				

Source: Processed Primary Data, 2023

The results of the Coefficient of Determination Test (R^2) show that the value of R square is 0.798 or 79.8%. That is, the variables of Tax Knowledge (PP) Tax Brevet Training (PB) *Tri-Nga* Implementation (IT) affect the Career Interest in Taxation Field (MB) by 79.8%, while the remaining 20.2% are influenced by other factors outside the variables in this study.

The F-test used the ANOVA test (fit) which shows whether an independent variable included in a research model had a fit effect on the dependent variable. F-test is assessed from the F-count greater than the F-table.

Table 8. F-test Results

ANOVA ^a					
Model	Sum of Squares	Df	Mean Square	F	Sig.
Regression	1405,569	3	468,523	156,059	,000 ^b
Residual	345,254	115	3,002		
Total	1750,824	118			

a. Dependent Variable: Career Interest in Taxation Field (MB)

b. Predictors: (Constant), *Tri-Nga* Implementation (IT), Tax Knowledge (PP), Tax Brevet Training (PB)

Source: Processed Primary Data, 2023

The results of the F-test has a significance value of $0.000 < 0.05$ and a calculated F value of $156,059 > F$ table 3.09. The test results prove that the variables of ax Knowledge (PP)

Tax Brevet Training (PB) *Tri-Nga* Implementation (IT) have a significant effect on the Career Interest in Taxation Field (MB) and can be said to be fit.

The T-test is used to test whether an independent variable has a partial effect on the dependent variable assuming that if the sig value is greater than 0.05 then H0 is accepted and if the sig value less than 0.05 then H0 is rejected.

Table 9. T-test Results

Coefficients ^a					
Model	Unstandardized Coefficients		Standardized Coefficient	t	Sig.
	B	Std. Error	Beta		
(Constant)	3,163	1,769		1,788	,076
1 Tax Knowledge (PP)	,338	,087	,299	3,872	,000
Tax Brevet Training (PB)	,382	,074	,449	5,156	,000
<i>Tri-Nga</i> Implementation (IT)	,251	,094	,205	2,667	,009

a. Dependent Variable: Career Interest in Taxation Field (MB)

Source: Processed Primary Data, 2023

The results of the T-Test show that Tax Knowledge (PP) has a sig value of $0.000 < 0.05$ with a calculated T value of $3.872 > T$ table 1.985 and a Standardized Coefficients Beta value of 0.299. This result can be concluded that H₁ said the Tax Knowledge (PP) has a positive effect on the Career Interest in Taxation Field (MB), was accepted. The results of the T-Test show that Tax Brevet Training (PB) has a sig value of $0.000 < 0.05$ with a calculated T value of $5.156 > T$ table 1.985 and a Standardized Coefficients Beta value of 0.449. This result can be concluded that H₂ said the Tax Brevet Training (PB) has a positive effect on the Career Interest in Taxation Field (MB), was accepted. The results of the T-Test show that *Tri-Nga* Implementation (IT) has a sig value of $0.009 < 0.05$ with a calculated T value of $2.667 > T$ table 1.985 and a Standardized Coefficients Beta value of 0.205. This result can be concluded that H₃ said the *Tri-Nga* Implementation (IT) has a positive effect on the Career Interest in Taxation Field (MB), was accepted.

Discussion

Tax knowledge has a positive effect on the Career Interest in Taxation Field.

Based on the results of the T-Test can be concluded that Tax Knowledge has a positive effect on the Career Interest in Taxation Field, was accepted. This is because the tax knowledge possessed by students' interest in pursuing a career in taxation is relatively high. Taxation knowledge level becomes essential in determining someone's attitude towards pursuing a career in taxation and taxpayers' behavior in fulfilling their obligations.

This is in line with the Theory of Planned Behavior which explains that Taxation knowledge also leads to the belief in knowledge and how students are recorded during their university studies, as well as having self-intentions and motivation, which will further increase their interest in pursuing a career in taxation. This research is in line with the research that has been carried out by Lestari et al., (2019), Rahayu et al., (2021). While this study is different from the results of the study by (Wicaksana & Rachman, 2021).

Tax Brevet Training has a positive effect on the Career Interest in Taxation Field.

Based on the results of the T-Test can be concluded that Tax Brevet Training has a positive effect on the Career Interest in Taxation Field, was accepted. This is because the tax brevet training possessed by students' interest in pursuing a career in taxation is relatively high. Participating in tax brevet training can enhance one's career interest in taxation.

The Theory of Planned Behavior supports this research, which explains that attending tax brevet training is an initial step for someone to enter the world of taxation. Additionally, participants in the training will receive tax brevet certification. This certification is a step towards increasing the interest in pursuing a career in taxation, as it can be used to enhance one's career prospects and secure better job opportunities. This research is in line with the research that has been carried out by Erawati & Rosmelisa (2023). While this study is different from the results of the study by Pramiana, et al (2021).

***Tri-Nga* Implementation has a positive effect on the Career Interest in Taxation Field.**

Based on the results of the T-Test can be concluded that Tax Brevet Training has a positive effect on the Career Interest in Taxation Field, was accepted. This is because the *Tri-Nga* Implementation possessed by students' interest in pursuing a career in taxation is relatively high. When students implement the teachings of *Tri-Nga* in their career choices in the field of taxation, it will generate a greater interest in pursuing a career in that field. Therefore, understanding *Tri-Nga* can strengthen the positive influence on career interest in taxation (Indarti, 2019).

The Theory of Planned Behavior supports this research, which explains that a good understanding and implementation of the *Tri-Nga* teachings, namely "*ngerti*" (understand), "*ngroso*" (feel), and "*nglakoni*" (do), can influence students' interest in pursuing a career in taxation. Ki Hadjar Dewantara taught the concept of *Tri-Nga*, which consists of "*ngerti*," "*ngroso*," and "*nglakoni*" (Putri et al., 2023). This research is in line with the research that has been carried out by Indarti (2019) and Wardani & Devi (2023) which states that good implementation of *Tri-Nga* will ignite students' enthusiasm for pursuing a career in taxation.

4. Conclusion

This study aims to prove the influence of Tax Knowledge (PP), Tax Brevet Training (PB), *Tri-Nga* Implementation (IT) on the Career Interest in Taxation Field (MB). The study used a sample of Universitas Sarjanawiyata Tamansiswa Accounting students class of 2019, 2020, 2021, and 2022. Based on the questionnaires through a google form link to undergraduate accounting students on Universitas Sarjanawiyata Tamansiswa Yogyakarta. The results of the questionnaire distribution received 119 data from respondents that could be processed. The

findings reveal that Tax Knowledge (PP), Tax Brevet Training (PB), *Tri-Nga* Implementation (IT) has a positive effect on the Career Interest in Taxation Field (MB). The variables of taxation knowledge, tax brevet training, and *Tri-Nga* implementation collectively influence the career interest of accounting students in the field of taxation.

This research has several limitations so it is expected to be an input for future research. The limitations of this study are; this research only focuses on four variables: taxation knowledge, tax brevet training, *Tri-Nga* implementation, and career interest in taxation; this research was only able to collect a sample consisting of 119 respondents; The sampling in this research was focused only on accounting students at Universitas Sarjanawiyata Tamansiswa from the cohorts of 2019-2022 because of the *Tri-Nga* implementation variable which required the researcher to make students from Universitas Sarjanawiyata Tamansiswa the research respondents; and this study only used questionnaires as the main data source of the study.

While preparing this article, the author encountered several challenges; however, these issues were successfully resolved, allowing the author to complete the article on schedule. Consequently, the author would like to express gratitude to the professors in the Accounting Department of the Faculty of Economics at Universitas Sarjanawiyata Tamansiswa for their valuable support during the writing process of this article.

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