

CHAPTER V

CONCLUSION

5.1 Conclusion

Based on the data that has been processed and the results of the analysis of the influence of career motivation, economic motivation, and social motivation on interest in taking tax brevet training, it can be concluded that:

1. The hypothesis one of this research is accepted, then it can be concluded that there is positive and significant influence of career motivation on student's interest in taking tax brevet training. Accounting students who are interested to have a career in taxation, are considered capable of having a good career path to fulfill financial needs. This is supported by an imbalance between the number of tax consultants and the number of taxpayers that is increasing every year.
2. The hypothesis two of this research is accepted, then it can be concluded that there is positive and significant influence of economic motivation on student's interest in taking tax brevet training. Accounting students are interested in taking the tax brevet, because they want to get a job with higher salary.
3. The hypothesis three of this research is rejected, then it can be concluded that there is no influence of social motivation on student's interest in taking tax brevet training. The tax brevet training is not the only one that can be taken to get awards in the community. Undergraduate students who choose other careers such as being

entrepreneurs can also get an award because they can create jobs for the community

5.2 Limitation

In doing this research, the researcher faced several limitation, such as:

1. The response rate is low. The rate of respondents who filled the questionnaire is 80.6 percent. To get the contact information for each respondent takes a long time and not all respondents respond to the personal messages from the researcher.
2. Respondents have problems in the process of opening the questionnaire via the Google form link with the reason that the link cannot be opened. When the researcher try to open the link, time for the link to be opened takes several seconds.

5.3 Implication

1. This study can provide an overview of tax brevet training and its benefits for accounting students, so that it can give consideration when making decisions to join tax brevet training, especially for students who want to work in the field of taxation.
2. For the tax brevet training institutions, to increase promotion and outreach to accounting students. Without an in-depth understanding of tax brevets, it will affect the interest of accounting students to join tax brevet training.