

**PENGARUH PROGRAM RELAWAN PAJAK, PENGETAHUAN
PERPAJAKAN DAN MOTIVASI KARIR TERHADAP MINAT
MAHASISWA MENGIKUTI PELATIHAN BREVET PAJAK
(Studi Pada Relawan Pajak Di Bali)**

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ABSTRAK

Riset ini bertujuan mengetahui pengaruh program relawan pajak, pengetahuan perpajakan dan motivasi karir terhadap minat mahasiswa mengikuti pelatihan brevet pajak pada relawan pajak di Bali. Riset ini mempergunakan pendekatan kuantitatif dengan metode survey. Penentuan sampel ditentukan oleh teknik *purposive sampling*, dengan jumlah sampel 132 orang relawan pajak di Bali. Sumber data riset ini terdiri dari data primer berdasarkan pada tanggapan responden pada kuesioner yang dibagikan melalui *google form* sedangkan data sekunder yakni jumlah relawan pajak di Bali tahun 2022. Data yang diperoleh selanjutnya dianalisis dengan menggunakan analisis regresi linear berganda melalui bantuan program SPSS 22.0 for Windows. Hasil riset menunjukkan bahwa (1) program relawan pajak berpengaruh positif dan signifikan terhadap minat mahasiswa mengikuti pelatihan brevet pajak, (2) pengetahuan perpajakan berpengaruh positif dan signifikan terhadap minat mahasiswa mengikuti pelatihan brevet pajak, (3) Motivasi karir berpengaruh positif dan signifikan terhadap minat mahasiswa mengikuti pelatihan brevet pajak.

Kata kunci: Relawan Pajak, Pengetahuan Perpajakan, Motivasi Karir, Pelatihan Brevet Pajak

**THE EFFECT OF TAX VOLUNTEER PROGRAM, TAX KNOWLEDGE AND
CAREER MOTIVATION ON STUDENT'S INTEREST IN TAX BREVET
TRAINING
(STUDY ON TAX VOLUNTEERS IN BALI)**

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ABSTRACT

This study intends to investigate Bali's tax volunteer programs, their knowledge of taxes, and their motivation for participating tax training programs. This study employs quantitative approaches and survey research techniques. Determining the sample using purposive sampling technique, with a sample of 132 tax volunteers in Bali. Primary data came from a survey distributed via Google forms, while secondary data came from the estimated number of tax volunteers in Bali in 2022. Multiple linear regression analysis enabled by SPSS program software version 22.0 for Windows was then used to evaluate the data that had been gathered. The findings showed that (1) The tax volunteer program has a positive and significant effect on students' interest in enrolling in the taxation license program, and 2) Taxation knowledge influences student interest in enrolling in the taxation license program positively and significantly, and 3) career motivation influences student interest in enrolling in the taxation license program positively and significantly.

Keywords: *Tax Volunteer, taxation knowledge, career motivation, tax brevet training*