

THE INFLUENCE OF STUDENTS ATTENDING TAX BREVET TRAINING A & B AND TAX CAREER SELECTION: A CASE STUDY OF FE&B ACCOUNTING STUDENTS AND ALUMNI 2014-2020

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ABSTRACT

Keywords: tax brevet; certified tax technician; career choice in taxation.

The need for professionals in taxation is increasing, but it is still less attractive to students because of the lack of student knowledge about taxation. The number of tax consultants registered with the Directorate General of Taxes is 3,231. This study was made to answer the problem of how the effect of training for students and alums majoring in accounting at the Faculty of Economics and Business Unjani regarding tax certificates A and B (certified tax technician) affects career choices in the field of taxation, how is the effect of tax certificates for students and alums majoring in Accounting at the Faculty of Economics and Business has an effect on career choice in the field of taxation and how the influence of training and brevet for students and alums majoring in accounting at the Faculty of Economics and Business on tax certificates A and B (certified tax technician) affects career choice in taxation. This study aimed to determine the effect of training and brevet for students and alums majoring in accounting at the Faculty of Economics and Business on tax brevet A and B (certified tax technician). The indicators used for brevet training are in terms of instructors, participants, materials, methods, and objectives, while for careers in taxation, they are DGT employees, tax consultants, and tax specialists. The research method used is a quantitative method and a descriptive approach method. The results showed that students participating in the Integrated Brevet A and B training had a negative and insignificant effect on career choice in taxation.



Introduction

Law Number 12 of 2012 concerning Higher Education and Government Regulation Number 4 of 2014 concerning the Implementation of Higher Education and Management of Higher Education in Article 44, paragraphs 1 to paragraph 3, state that each university is required to provide a certificate of competence for each graduate as an official statement of their competence as well as can be used to get a job by their expertise (Rahmawati & Horri, 2023). It is further stated in the Regulation of the Minister of Education and Culture (Permendikbud) Number 81 of 2014 concerning Diplomas, competency certificates, and higher education professional certificates that those who have the right to issue academic achievements and learning outcomes in the form of competency certificates from students, one of which is from an accredited professional organization by laws and regulations (Wardani & Primastiwi, 2022). Therefore, currently, every university provides options for students to get a Certificate of Diploma Companion (SKPI) as a competitiveness in work. This is no exception at Jenderal Achmad Yani

University, which has as many as eight faculties and twenty-two study programs. One of these Faculties is the Faculty of Economics and Business (Nay, Askandar, & Afifudin, 2021)v.

The Faculty of Economics and Business, Universitas Jenderal Achmad Yani Cimahi, has two majors: the Department of Accounting and the Department of Management. Both majors have an "A" rating from the National Accreditation Board (BAN) with decision number 3737/SK/BAN-PT/Akred/S/VII/2020 for the Accounting department and decision number 2813/SK/BAN-PT/AK-PPJ/S/V/2020 which is valid until 2025 (Antas, 2022). In order to improve the quality and develop soft skills possessed by students from the Department of Accounting, Faculty of Economics and Business, and follow the developments that exist in the stakeholder environment, the Department of Accounting, Faculty of Economics and Business has an innovation to create A & B Tax Brevet Training (Certified Tax Technician).

Tax Brevet Training A & B is a professional education program for prospective tax consultants or practitioners who have an interest in working in the tax division of a business or non-business organization. Participating in the tax brevet training program is the first step for a student to pursue the world of taxation. The tax brevet training program has become increasingly important since the issuance of PMK-229 / PMK.03 / 2014 on December 18, 2014, which states that one of the requirements to become a tax power of attorney for companies in fulfilling their tax rights and obligations is to have a brevet certificate in the field of taxation issued by a tax brevet course educational institution (Lestari, 2014).

Accounting graduates usually want a career as an accountant in a company, public accountant, or civil servant. However, lately, an exciting profession has emerged, namely professions in the field of taxation such as employees of the Directorate General of Taxes, tax consultants, and tax specialists in the Company (Ramadan, Awalia, Wulandari, & Nofriyadi, 2022). In the latest regulation based on PMK/229/PMK.03/2014, not all tax management matters can be represented for now. Exempted from the provisions referred to in PMK/229/PMK.03/2014 article 2 paragraph (1), what cannot be authorized is the obligation to register for individual taxpayers to obtain a taxpayer identification number and report their business to be confirmed as a taxable entrepreneur must be carried out by the taxpayer himself (Durhaman, Suhendri, & Mukoffi, 2023).

Taxpayer employees as a power of attorney are considered to master the provisions of laws and regulations in the field of taxation as referred to in Article 4 letter (a) if they have a brevet certificate in the field of taxation issued by an educational institution of tax brevet courses, a formal diploma in the field of taxation, and a tax consultant certificate issued by the organizing committee for tax consultant certification (Mardiasmo, 2016).

Today, the phenomenon is that the need for professionals in the field of taxation is increasing. However, it is still less desirable to students due to the lack of student knowledge about taxation³. The number of tax consultants registered with the Directorate General of Taxes as of March 2016 is 3,231 people (www.pajak.go.id). The number of existing taxpayers and developing companies is not balanced with the number of tax

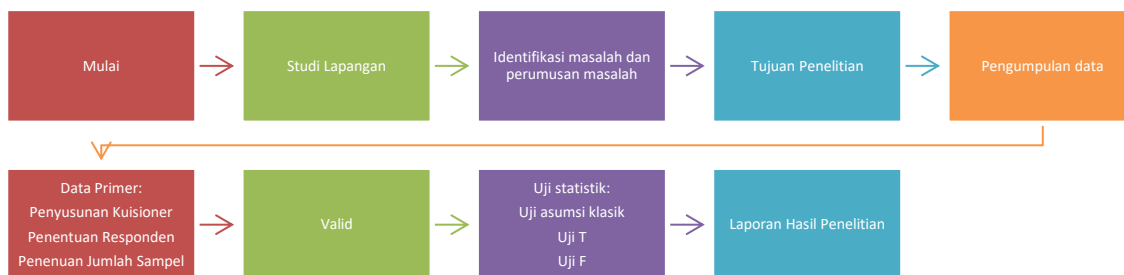
consultants, especially in Cimahi City, which only has seven (Prasetyo, Pranoto, & Anwar, 2016).

From the results of previous research, what distinguishes it from the research conducted now by the author is in terms of the period of years that took research samples ranging from 2014 to 2020; the students and alums studied were S1 students and alums enrolled in the Department of Accounting, Faculty of Economics and Business.

Research Methods

The methods used in this study are quantitative methods and descriptive approach methods. According to Sugiyono (2017: 36), descriptive research is a formulation of problems related to the existence of independent variables, either only on one or more variables (stand-alone variables), without making comparisons or connecting other variables. So, in this study, the researchers did not make comparisons of these variables in other samples and looked for the relationship of those variables with other variables.

Research Stages/Flow



Operational Variables

Variable	Variable Concept	Indicator	Scale	Item Number
Independent Variable (X)				
Brevet Training (X)	According to Islahulben (2013) is a planned process to change attitudes, knowledge, skills, and behavior through learning experiences to achieve effective performance in various activities or specific activities.	1. Instructor 2. Participants 3. Material 4. Method 5. Purpose	O R D I N A L	1-5
Dependent variable (Y)				

Career Selection in Taxation (Y)	According to Rochmat Soemitro in Mardiasmo (2016), taxes are people's contributions to the state treasury based on laws (which can be enforced); there is no direct lead service (counter-performance) that can be shown and which is used to pay public expenses.	1. Employees of the Directorate General of Taxes	O R D I N A L	6-8
		2. Tax Consultant	N	
		3. <i>Tax Specialist</i>	A L	

Results and Discussion

After describing the things behind this research, the theoretical supporting literature, as well as the research methods used by the researcher, will describe the results of research related to the influence of brevet A and B Integrated on career selection in the field of Taxation in the Department of Accounting, Faculty of Economics and Business Unjani to be then processed to get the final result, namely concluding the hypotheses that have been proposed.

Overview of Integrated Brevet A and B

In this section, researchers will explain the descriptive data obtained from respondents by distributing questionnaires directly to students and alums related to Integrated Brevet A and B training. Descriptive data is a description of the condition or condition of respondents that needs to be considered as additional information to understand the results of this study. Using this method, researchers prove, reveal, and collect problems into one answer with rules set systematically.

The respondents in this study are related to the effect of training students and alums to take part in integrated brevet A and B training on career selection in the field of taxation. The subject of this study is presented in Table 1

Table 1
Students and Alumni studied at the Department of Accounting, Faculty of Economics and Business.

No.	Name Respondent
1	Ade rohayati
2	Askew
3	Akita
4	Alvin Alvionita
5	Andrian
6	Angel
7	Anita Dwi Utami
8	Anita fascia Rahman

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No.	Name Respondent
9	Annisa Irfana Asrori
10	Bunga
11	Cindy Nadya P
12	Deby
13	Delima Oktavia
14	Desy Alissandi
15	Desy Thomson
16	Desya quandary
17	Dicky
18	Dimas Dirgantara
19	Diyah
20	Eka anggareni
21	Eka Dalimunthe
22	Eka Galuh Sulistyaningrum
23	Elin Navisha
24	Elsa grace
25	Enggar anti
26	Erlina Puspa S
27	Ervina
28	Euis
29	Fajar
30	Fani
31	Farah Firdaniyah
32	Fiky
33	Farhan Ali
34	Fitriani
35	Habil Laksono
36	Hafidz Akbar
37	Husaeni anugrah
38	Indah
39	Inggrid
40	Intan
41	Iretriyani
42	Ita Devina
43	Ledy sari
44	Lilis nursing
45	Lisna Astriani
46	Maryam Maya S
47	median
48	Mela Hanifah
49	Meylinda Dwi Ambarwati
50	Mochamad Iqbal Juni Gunawan

No.	Name Respondent
51	Mochamad Rizal Ardiansyah
52	Mochammad Bagus Rusyadi CTT
53	Muhammad nurdiansyahasshidq
54	Nailul Muna
55	Nandana TrenaUttungga
56	Naning
57	Nia Kurniasih
58	Nida Firdaus
59	Nika Novita
60	Nisa Mulya Samudro
61	Nuni Nuryatspin
62	Nur Azizah Puspaning A
63	Nur Rijal Fauzan
64	Nurul widyanengsih
65	Putri
66	Ratih Ginanjar
67	Ratna ambar
68	Reynald
69	Rika nur
70	Rini bunda karin
71	Riska
72	Rizka permatasari
73	Rizka Yulianti
74	Rizki IA
75	Rizki Julian
76	Selvi
77	Silvia Juliana
78	Setia rahayu
79	Siti Nur Pazriyanti
80	sri lestari
81	Sucianti
82	Susil
83	Susilawati Suryadewi
84	Syifa
85	Tasya Thin Nuzula
86	Tiara
87	Titis Padilla
88	Tiyah
89	Vina Rakasiwi Utari
90	Wanda risk kumara

No.	Name Respondent
91	Wida Parwati
92	Widia
93	Widianti
94	Windy arwindasari
95	Wisnu ward
96	Wiwi Kartika
97	Wulan
98	Wulan Firdasari
99	Wulan insane
100	Yogita widyrahmawati

All questionnaires distributed have been filled out by all respondents so that as many as 100 can be processed.

Characteristics of respondents by gender

Based on Respondents, when reviewed by gender, the distribution of respondents is as in Figure 1 below:

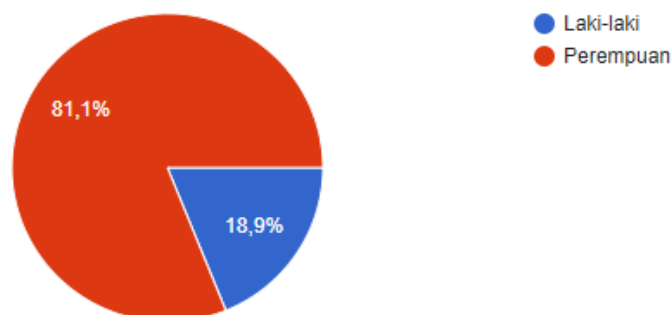


Figure 1
Respondent Profile by Gender

Based on Figure 1, it can be seen that those who represent students and alumni related to the participants of the Integrated Brevet A and B training show that the gender is male/male as many as 18.9%, and respondents who are female/female as many as people or 81.1%.

Characteristics of respondents by age group

Based on respondents, when viewed from gender, the distribution of respondents is as shown in Figure 2 below:

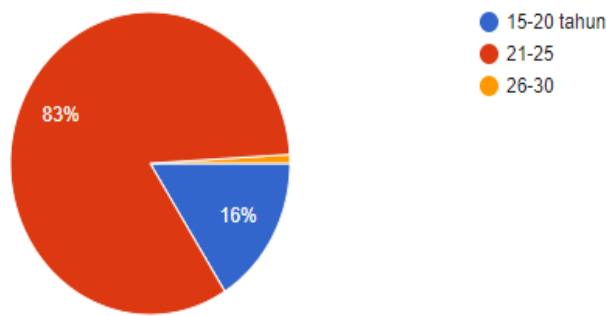


Figure 2
Profile of Respondents by Age

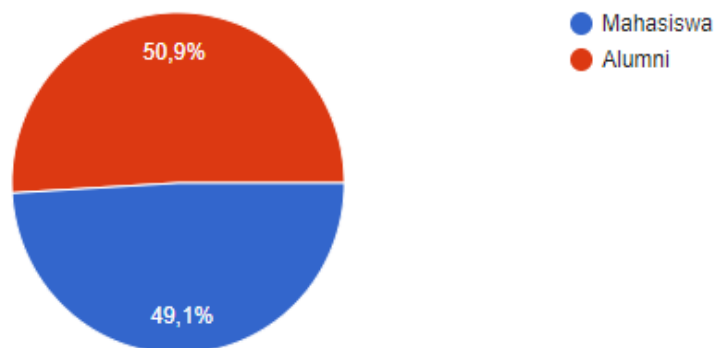


Figure 3
Profile of Respondents Based on Background

Based on Figure 3 above, the majority of respondents with alum backgrounds are a percentage of 50.9%, namely 51 respondents.

Respondents with student backgrounds were 49 respondents with a percentage of 49.1%.

Characteristics of respondents by occupation

To find out the characteristics of respondents based on gender can be seen in Figure 4 below:

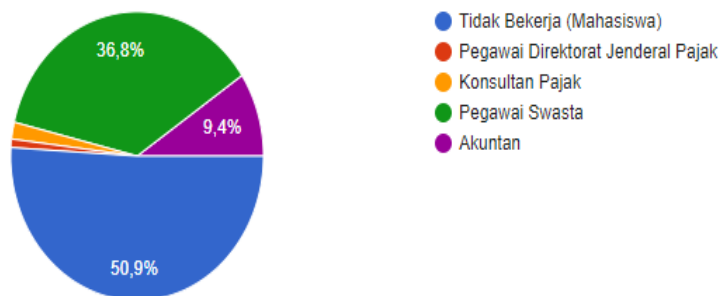


Figure 4
Respondent Profile by Occupation

Based on Figure 4, it can be seen that those who represent students and alumni related to the participants of the Integrated Brevet A and B training show that those who do not work (students) as many as 50.9% of employees of the Directorate General of Taxes as many as one person or 1%, Tax Consultants as many as two people or 2%, Private Employees as many as 39 people or 36.8% and respondents who have accountant jobs as many as ten people or 9.4%.

Integrated Brevet A and B Training Based on Respondents' Responses

A total of 9 points of statements regarding Integrated Brevet A and B training were submitted to respondents. This questionnaire consists of 5 indicators, including:

1. Instructor
2. Participants
3. Material
4. Method
5. Purpose

Furthermore, respondents' responses regarding Integrated brevet A and B training for each indicator in each question item will be explained as follows:

Table 2
Respondents' Responses Regarding Integrated Brevet A and B Training

Integrated Brevet A and B Training	Frequency of Answers					Actual Score	Score Ideal	%	Ket.
	STS	TS	R	S	S				
Statement 1	5	5	2	4	2	376	500	75%	Good
Statement 2	7	9	2	4	2	373	500	75%	Excellent
Statement 3	1	1	1	3	4	428	500	86%	Excellent
Statement 4	1	4	1	3	4	428	500	86%	Excellent
Statement 5	8	5	1	3	4	411	500	82%	Excellent
Question 6	1	11	2	2	3	395	500	79%	Good
Question 7	0	1	3	4	2	401	500	80%	Good
Question 8	1	2	2	5	2	396	500	79%	Good
Question 9	5	22	2	2	1	322	500	66%	Enough
Total						3540	4500		
Rata – Rata Percentase								79%	Good

Based on Table 2 above, it can be explained that respondents' responses regarding Integrated brevet training A and B are as follows:

1. In statement item 1, "I attended Brevet A and B Integrated training because I saw the experience of teaching staff," it was obtained that the majority of respondents answered in agreement as many as 45 people. By showing an average percentage of 75%, it means that participants see the experience of the teaching staff as good.
2. In statement item 2, "I attended Brevet Training A and B Integrated because I saw the educational background of teaching staff," it was obtained that the majority of respondents answered in agreement as many as 44 people. By showing an average percentage of 75%, participants see the educational background of suitable teaching staff.
3. In statement item 3, "I attended Brevet A and B Integrated Training because I want to explore taxation science," information was obtained that the majority of respondents answered firmly in agreement, as many as 46 people. By showing an average percentage of 86%, participants desire to explore taxation science very well.
4. In statement item 4, "I attended Integrated Brevet A and B Training to master tax calculations," information was obtained that the majority of respondents answered firmly in agreement with as many as 49 people. By showing an average percentage of 86%, participants desire to master tax calculations very well.
5. In statement item 5, "I attended Brevet A and B Integrated Training to be able to do tax reporting," it was obtained that the majority of respondents answered firmly in agreement with as many as 40 people. By showing an average percentage of 82%, it means that participants desire to be able to do excellent tax reporting.
6. In question item 6, "I attended Integrated Brevet A and B Training to comply with applicable taxes in the Tax Law," information was obtained that the majority of respondents answered firmly in agreement with as many as 32 people. By showing an average percentage of 79%, it means that participants have the desire to obey taxes after attending Brevet A and B Integrated training is very good.
7. In question item 7, "The material I got in the Integrated Brevet A and B Training based on the latest Tax Law," information was obtained that the majority of respondents answered in agreement as many as 44 people. Showing an average percentage of 80% means that Brevet A and B Integrated materials based on the Tax Law are suitable.
8. In question item 8, "The material I got in the Integrated Brevet A and B Training based on current issues in the field of taxation," information was obtained that the majority of respondents answered in the affirmative, as many as 52 people. By showing a percentage of 79%, it means that Brevet A and B Integrated materials based on current issues in the field of taxation are suitable.
9. In question item 9, "I attended Integrated Brevet A and B Training only to get the CTT (Certified Tax Technicians) Degree", it was obtained that the majority of respondents answered undecided as many as 28 people. By showing a percentage of 66%, it means that participants take integrated Brevet A and B training to get a pretty good degree.

Overall, it can be concluded that students and alums participating in the Integrated Brevet A and B training show an average percentage of 79%; this shows that the indicators of Instructors, Participants, Materials, Methods, and Objectives in participating

in the Integrated Brevet A and B training in the Department of Accounting, Faculty of Economics and Business are good.

Data Testing Results

Before the results of the completed questionnaire are processed, a data quality test is first carried out using validity and reliability tests for all statements in the questionnaire.

Validity Test

The validity test is used to measure the validity or validity of a questionnaire. A questionnaire is valid if the questions can reveal something measured by the questionnaire. (Imam Ghozali, 2016:52)

To test the validity of each item, item analysis is used, which correlates the score of each item with the total score which is the sum of the scores of each item. Furthermore, the Product Moment correlation value of the calculation results is compared with the r table; if r is greater than the r table, the Product Moment correlation for each item of the calculation statement uses SPSS Statistic Software v24.0 for Windows. Decision-making criteria are as follows:

1. If the calculation \geq table, then the statement item on the questionnaire is declared valid
2. If the calculation $<$ table, then the statement item on the questionnaire is declared invalid

Table 3
Information System Security Validity Test Results (X)

Statement	R_{hitung}	R_{tabel}	This-Rangan
1	0.724	0.196	Valid
2	0.676	0.196	Valid
3	0.641	0.196	Valid
4	0.684	0.196	Valid
5	0.653	0.196	Valid
6	0.649	0.196	Valid
7	0.639	0.196	Valid
8	0.679	0.196	Valid
9	0.315	0.196	Valid

Based on Table 3, it can be seen that r counts $>$ correlation coefficient. Thus, it can be concluded that all items of the variable statement X (Integrated et al. A and B) are declared valid or have met the requirements so that the research can continue.

Furthermore, this results from the validity test of the variable Y (Career Selection in the field of Taxation).

Reliability Test

In addition to being valid, measuring instruments must have reliability or reliability of a reliable measuring instrument; if the instrument is used repeatedly, it will provide relatively the same results (not much different). A statistical approach is used to see whether a measuring instrument is reliable, namely through the reliability coefficient. The

overall question is declared reliable if the reliability coefficient is more significant than 0.60. Based on the results of processing using the Cronbach's-Alpha method, reliability results are obtained as follows:

Table 4
Results of Reliability Test of Career Selection in the field of Taxation (Y)

Statement	R_{hitung}	R_{tabel}	This-Rangan
1	0.724	0.196	Valid
2	0.676	0.196	Valid
3	0.641	0.196	Valid
4	0.684	0.196	Valid
5	0.653	0.196	Valid
6	0.649	0.196	Valid
7	0.639	0.196	Valid
8	0.679	0.196	Valid
9	0.315	0.196	Valid

Based on Table 4, it can be seen that r counts > correlation coefficient. Thus, it can be concluded that all items of the variable X statement (Integrated et al. A and B) are declared valid or have met the requirements so that the research can continue.

Furthermore, this is the result of the validity test of variable Y (Career Selection in the field of Taxation).

Reliability Test

In addition to being valid, measuring instruments must have reliability or reliability of a reliable measuring instrument; if the instrument is used repeatedly, it will provide relatively the same results (not much different). A statistical approach is used to see whether a measuring instrument is reliable, namely through the reliability coefficient. The overall question is declared reliable if the reliability coefficient is more significant than 0.60. Based on the results of processing using the Cronbach's-Alpha method, reliability results are obtained as follows:

Table 5
Results of Reliability Test of Career Selection in the field of Taxation (Y)

Reliability Statistics	
Cronbach's Alpha	N of Items
0.795	9

Table 5 above shows that the reliability results of variable X (Information et al.) obtained a reliability level of 0.795; thus, the instrument used in this study is reliable at 79.5%.

As for variable Y (Career Selection in the field of Taxation), the test results use multinominal logistic regression as follows:

Multinomial Logistic Regression Analysis

Essential Decision-making in multinomial logistic regression tests is used when response variables are polychotomous or multinomial, nominal, and ordinal scales with more than two categories. Regression models for more than two categories of response variables should pay attention to the measurement scale. This study uses a logistic regression model with nominal scale response variables, with the following results:

Table 6
Results of Multinomial Logistic Regression Test Career Selection in Taxation (Y)

		N	Marginal Percentage
Karir	Employees of the Directorate General of Taxes	56	56,0%
	Tax Consultant	24	24,0%
	Tax Specialist	13	13,0%
	Other	7	7,0%
Valid		100	100,0%
Missing		0	
Total		100	
Subpopulation		20a	

a. The dependent variable has only one value observed in 4 (20,0%) subpopulations.

Table 6 above shows that the results of multinomial logistic regression from variable Y (Career Selection in the field of Taxation) obtained marginal percentage results of Directorate General of Taxes Employees by 56%, Tax Consultants by 24%, Tax Specialists by 13%, and Others by 7%.

Simultaneous Parameter Testing

Testing parameters simultaneously serves to determine the influence of predictor variables on response variables in the model together, according to Hosmer (2000: 131), with the following results:

Table 7
Simultaneous Parameter Test Results

Effect	Model Fitting Criteria	Likelihood Ratio Tests		
	-2 Log Likelihood of Reduced Model	Chi-Square	df	Sig.
Intercept	120,272	1,103	3	0,776
Total	119,306	0,137	3	0,987

The chi-square statistic is the difference in -2 log-likelihoods between the final and reduced models. The reduced model is formed by omitting an effect from the final model. The null hypothesis is that all parameters of that effect are 0.

Based on Table 7, information was obtained for the variable Career Selection in the field of Taxation (Y) with a significant value (sig) of 0.987 with a percentage of 98%.

Partial Parameter Testing

Partial testing is carried out to determine whether the predictor variable has a significant effect on the response variable singly, According to Hosmer (2000: 131). This test is intended to see if a predictor variable is feasible in the model. With the following results:

Table 8
Partial Test Results

Karina		B	Std. Error	Wald	df	Sig.	Exp(B)	95% Confidence Interval for Exp(B)	
								Lower Bound	Upper Bound
Konsultan Pajak	Intercept	-1,237	1,734	0,50	1	0,47			
	Total	0,011	0,048	0,05	1	0,82	1,011	0,920	1,111
					2	0			
Tax Specialist	Intercept	-1,728	2,171	0,63	1	0,42			
	Total	0,008	0,061	0,01	1	0,90	1,008	0,895	1,135
					6	1			
Lainnya	Intercept	-1,499	2,556	0,34	1	0,55			
	Total	-0,017	0,072	0,05	1	0,81	0,984	0,854	1,133
					2	9			

a. The reference category is Pegawai Direktorat Jenderal Pajak.

Based on Table 8, information was obtained for predictor variables (employees of the Directorate General of Taxes) worthy of being included in the model with a significant value (sig) of 1.011 with a percentage of 101%.

Model Conformity Testing

Model suitability testing is carried out to determine whether there is a difference between the observation results and the possible results of model predictions, with the following results:

Table 9
Model Conformity Testing

	Chi-Square	df	Sig.
Pearson	77,074	54	0,021
Deviance	72,245	54	0,049

Based on the test, table 9 produces a Chi-square value close to 77.074 with a significant value (sig) of 0.021, then the model corresponds to 72.245 with a significant value (sig) of 0.049. So, the resulting multinomial logistic regression model, namely the career selection model in the field of taxation, is influenced by various independent variable factors.

In other words, there can be no significant difference in observations with model predictions because, as seen from Table 4.16 above, the significant value (sig) is 0.049, which means more than 0.05 (accept H0). With a 95% confidence level, it can be believed that the logistic regression model used is capable of explaining the appropriate data.

Model Interpretation Testing

After conducting the multinominal logistic regression testing above, the model interpretation test was carried out as follows:

Table 10
Model Interpretation Testing Table

Model	Likelihood Ratio Tests			
	-2 Log Likelihood	Chi-Square	df	Sig.
Intercept Only	119,306			
Final	119,169	0,137	3	0,987

Table 10 testing shows a value of -2, a Log Likelihood of 119.169 and a Chi-square close to 0.137 with a significant value (sig) of 0.987. So, it can be concluded that with a 95% confidence level, the appropriate model produced is appropriate (there is no difference between the observations and prediction results) so that the model can be used.

Hypothesis Testing (Test t)

The hypothesis to be tested in this study relates to the presence or absence of the Effect of Integrated Brevet A and B Training on career selection in the field of Taxation in students and alums in the Department of Accounting, Faculty of Economics and Business, by using t-test using SPSS Statistic Software v24.0 for Windows. The t-test is performed to see whether each independent variable significantly influences the dependent variable. The independent variable is said to influence the dependent variable if the variable has a significant value (sig) less than 0.05 or by comparing the r count with the t table with the decision to reject or accept Ho.

Table t values for error rate 5% and free degree (db) = n – k – 1 It can be calculated as follows:

$$\begin{aligned}
 \text{t tabel} &= (\alpha/2 : n-k-1)1 \\
 &= (0,05/2 : 102-1-1) \\
 &= (0,025): 100 \text{ [Viewed in the distribution of t values of the table]} \\
 &= 1,660
 \end{aligned}$$

To see the effect of Integrated Brevet A and B Training on Career Selection in Taxation on students and alums in the Department of Accounting, Faculty of Economics and Business. Furthermore, to be able to conclude whether to use the distribution of t-tests with calculation results if using the SPSS Statistic v24.0 for Windows Software tool is as follows:

Table 11 Test T

Coefficients					
	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
Modal (Constant)	1.742	.658		2.649	.009
Total	-.001	.018	-.005	-.049	.261

a. Dependent Variable: Karir dibidang Perpajakan

Based on the significance value from the Coefficients table, a significant value of $0.000 < 0.05$ was obtained, so it can be concluded that the variables Brevet Training A and B Integrated (X) do not affect the variable Career Selection in the field of Taxation (Y).

Based on the value of t, it is known that the calculated value of $-.049 > t$ table 1.660, so it can be concluded that the variables Brevet Training A and B Integrated (X) do not affect the variable Career Selection in the field of Taxation (Y).

The Effect of Integrated Brevet A and B Training on Career Selection in the Field of Taxation

The tests' results obtained a calculated t-value of 4.006 with a Sig value of 0.001. based on these results, it was obtained that t count $>$ t table, which is $-.049 > t$ table 1.660, and a significant value below 0.05 then the test results t obtained the decision to reject H_a and accept H_o , namely Integrated Bevet A and B Training does not affect career selection in the field of Taxation.

Conclusion

Based on the results of questionnaire research, literature research and analysis conducted by the author regarding "The Effect of CTT (Certified Tax Technicians) Integrated Brevet A and B Training on Career Selection in the Field of Taxation (Case Study of Students and Alumni in the Department of Accounting, Faculty of Economics and Business in 2014-2020)" it can be concluded that:

1. The results showed that Integrated Brevet A and B participants (Certified Tax Technicians) highly desire to improve their knowledge and skills in taxation.

2. The results showed that participants of brevet A and B Integrated (Certified Tax Technicians) in choosing a career in taxation resulted in the most voters, namely becoming employees of the Directorate General of Taxes (State et al.).
3. The results showed no positive influence of brevet training on accounting students and alums at the Faculty of Economics and Business about tax brevet A and B (certified tax technician) on career selection in the field of taxation.

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