

## THE INFLUENCE OF ECONOMIC CONDITIONS, TAX KNOWLEDGE, SELF IMPROVEMENT, AND JOB MARKET CONSIDERATIONS ON STUDENT INTERESTS CAREER IN TAXATION THROUGH TAX BREVET TRAINING

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### ABSTRACT

*This study aims to identify economic conditions, tax knowledge, self-improvement, and job market considerations that affect students' interest in pursuing a career in taxation after participating in a tax brevet training program. The independent variables in this study are economic conditions, tax knowledge, self-improvement, and job market considerations. The dependent variable is students' interest in choosing a career in taxation. Meanwhile, tax brevet training is considered an intervening variable that mediates the relationship between the independent and dependent variables. The data used are primary data obtained from questionnaire data. The test data were 105 samples. The analysis method used is mediation test analysis with the SmartPLS version 4 application. The variables of economic conditions and self-improvement do not have a significant effect on success in participating in the tax brevet certification program. Tax knowledge and job market considerations are strong predictors of success in the certification program. The variables of economic conditions, self-improvement, and job market considerations do not directly affect students' interest in pursuing a career in taxation. There is a significant positive relationship between tax knowledge and students' interest in pursuing a career in taxation. The tax brevet certification program is unable to mediate the relationship between the variables of economic conditions and self-improvement with students' interest in pursuing a career in taxation. The tax brevet certification program acts as a mediator that strengthens the relationship between the variables of tax knowledge and job market considerations with students' interest in pursuing a career in taxation. Overall, the results of this study indicate that the tax brevet certification program has a positive influence on students' interest in choosing a career in the field.*

**Keywords:** *Career Interest, Tax Brevet, Economic Conditions, Tax Knowledge, Self-Improvement, Job Market Considerations*

### A. Introduction

The progress and development of a country is highly dependent on the availability of adequate sources of income. In Indonesia, the tax sector is a major contributor to meeting the country's financial needs (Dewi & Astutie, 2023). In line with Indonesia's rapid economic growth, the need for quality human resources is increasingly urgent. Competition at the international level demands a workforce that has dual competencies, namely practical skills and high academic qualifications. Therefore, higher education institutions are obliged to prepare competent graduates who are ready to face the challenges of the world of work (Kholis, 2016).

Rapid economic growth and increasingly complex tax regulations open up promising career opportunities for accountants. Accounting graduates can pursue careers as tax consultants, tax auditors, or tax officers in various institutions. Both government agencies and the private sector currently require expert workers in the field of taxation (Anjani et al., 2023). Students, as the next generation, have a very crucial role in meeting these needs and ensuring the sustainability of the country's taxation system (Zyahwa et al., 2023). A career in taxation requires individuals who not only have strong analytical skills, but are also able to solve problems effectively and have a deep

understanding of the business world (Sianturi & Sitanggang, 2021).

Several factors cause people's interest in pursuing a career in taxation to be low. This is a challenge for the development of the taxation sector (Lestari et al., 2019). Therefore, this study was conducted to determine whether economic conditions, tax knowledge, self-improvement, and job market considerations affect students' interest in pursuing a career in taxation through tax brevet training. This study aims to identify the variables that influence students' interest in pursuing a career in the taxation sector.

## B. RESEARCH METHODS

The research method used is quantitative from primary data. The population in this study were active regular Accounting S1 students, Class of 2020-2021, Faculty of Economics and Business, Pancasakti University, Tegal. The method used was purposive sampling with calculation of the slovin formula. Based on the specified criteria, a sample of 105 people was obtained. The data analysis technique used the outer model, inner model, and mediation effect test using the SmartPLS version 4 analysis tool.

## C. RESULTS AND DISCUSSION

### RESULTS

#### Outer Loading Convergent

#### Validity Test

**Table 1**

	Result Data Outer Loading					
	License	TO	Interest	PKD	PP	PPK
<b>B1</b>	0.831					
<b>B2</b>	0.769					
<b>B3</b>	0.800					
<b>KE1</b>		0.751				
<b>KE2</b>		0.882				
<b>THE 3RD</b>			0.767			
<b>M1</b>			0.880			
<b>M2</b>			0.854			
<b>M3</b>			0.789			
<b>PKD1</b>				0.837		
<b>PKD2</b>				0.815		
<b>PKD3</b>				0.831		
<b>PP2</b>					0.868	
<b>PP4</b>					0.777	
<b>PPK1</b>						0.895
<b>PPK2</b>						0.762

Source: Processed Data, SmartPLS 4

Based on the table above, it can be seen that the results of the indicators have a loading factor value above 0.7. Thus, the construct is said to be valid and has met the validity requirements because the loading factor is above 0.7 (Jogianto & Abdillah, 2009).

#### Average Variance Extracted (AVE)

**Table 2**

	Average Variance Extracted (AVE)
<b>License</b>	0.641
<b>TO</b>	0.643
<b>Interest</b>	0.709
<b>PKD</b>	0.686
<b>PP</b>	0.679
<b>PPK</b>	0.691

Source: Processed Data, SmartPLS 4

Based on the table above, the AVE value (Average Variance Extracted) of each construct in the model, it is concluded that the AVE value (Average Variance Extracted) is above 0.5. These results indicate that the data contained in this study have met the requirements for convergent validity (convergent validity) (Jogianto & Abdillah, 2009).

#### Cross Loading Discriminant Validity Test

**Table 3****Result Data Cross Loading**

License	TO	PKD	Interest	PP	PPK
<b>B1</b>	<b>0.831</b>	0.097	0.599	0.379	0.462
<b>B2</b>	<b>0.769</b>	0.197	0.431	0.319	0.425
<b>B3</b>	<b>0.800</b>	0.250	0.481	0.334	0.330
<b>KE1</b>	0.084	<b>0.751</b>	0.134	0.243	0.060
<b>KE2</b>	0.243	<b>0.882</b>	0.226	0.342	0.182
<b>THE 310</b>	0.170	<b>0.767</b>	0.222	0.292	0.140
<b>M1</b>	0.585	0.201	<b>0.880</b>	0.395	0.464
<b>M2</b>	0.530	0.310	<b>0.854</b>	0.402	0.306
<b>M3</b>	0.454	0.096	<b>0.789</b>	0.176	0.330
<b>PKD1</b>	0.341	0.311	0.333	<b>0.837</b>	0.226
<b>PKD2</b>	0.337	0.371	0.266	<b>0.815</b>	0.111
<b>PKD3</b>	0.384	0.261	0.394	<b>0.831</b>	0.234
<b>PP2</b>	0.457	0.149	0.412	0.265	<b>0.868</b>
<b>PP4</b>	0.376	0.139	0.306	0.107	<b>0.777</b>
<b>PPK1</b>	0.521	0.353	0.393	0.466	0.302
<b>PPK2</b>	0.382	0.274	0.237	0.327	0.257
					<b>0.762</b>

Source: Processed Data, SmartPLS 4

Based on the table above, the method used is to measure cross loading, where the results cross loading must show that the indicators of each construct have a higher value than the indicators in other constructs (Jogianto & Abdillah, 2009).

### Fornell Larcker Criterion

**Table 4**  
**Result Data Fornell Larcker Criterion**

License	TO	Interest	PKD	PP	PPK
License	0.801				
<b>TO</b>	<b>0.226</b>	0.802			
<b>Interest</b>	<b>0.629</b>	0.253	<b>0.842</b>		
<b>PKD</b>	<b>0.430</b>	0.373	0.406	<b>0.828</b>	
<b>PP</b>	<b>0.508</b>	0.175	0.441	0.236	<b>0.824</b>
<b>PPK</b>	<b>0.552</b>	0.382	0.392	0.487	0.338
					<b>0.831</b>

Source: Processed Data, SmartPLS 4

Table analysis shows the highest correlation between each variable and the indicators that measure it (Jogianto & Abdillah, 2009).

### Reliability Test

**Table 5**  
**Result Data Composite Reliability**

	Cronbach's alpha	Composite reliability (rho_c)
License	0.719	0.842
<b>TO</b>	<b>0.732</b>	0.843
<b>Interest</b>	<b>0.799</b>	0.879
<b>PKD</b>	<b>0.773</b>	0.867
<b>PP</b>	<b>0.533</b>	0.809
<b>PPK</b>	<b>0.565</b>	0.816

Source: Processed Data, SmartPLS 4

Based on the data in the table, all concepts measured in this study are reliable. This is indicated by the composite reliability values which are all above 0.7. This means that all variables in this study have good internal consistency (Jogianto & Abdillah, 2009).

### Hypothesis Testing

**Table 6**  
**Hypothesis Testing Result Data**

	Sample original (O)	Average sample (M)	Standard deviation (STDEV)	T statistics ( O/STDEV )	P value (P values)
<b>Brevet -&gt; Interest</b>	0.494	0.489	0.109	4.543	0.000
<b>KE -&gt; Brevet</b>	-0.042	-0.030	0.075	0.554	0.580
<b>KE -&gt; Interest</b>	0.051	0.071	0.088	0.585	0.559
<b>PKD -&gt; Brevet</b>	0.189	0.195	0.109	1.723	0.085
<b>PKD -&gt; Interest</b>	0.239	0.239	0.127	1.883	0.060
<b>PP -&gt; Brevet</b>	0.350	0.355	0.072	4.854	0.000
<b>PP -&gt; Interest</b>	0.327	0.326	0.094	3.461	0.001
<b>PPK -&gt; Brevet</b>	0.358	0.346	0.121	2.945	0.003
<b>PPK -&gt; Interest</b>	0.146	0.142	0.117	1.248	0.212

Source: Processed Data, SmartPLS 4

**Table 7**  
**Mediation Effect Test Result Data**

	Original sample (O)	Average sample (M)	Standard deviation (STDEV)	T statistics ( O/STDEV )	P value (P values)
<b>KE -&gt; Brevet -&gt; Interest</b>	-0.022	-0.016	0.037	0.604	0.546
<b>PKD -&gt; Brevet -&gt; Interest</b>	0.096	0.101	0.063	1.531	0.126
<b>PP -&gt; Brevet -&gt; Interest</b>	0.174	0.175	0.055	3.141	0.002
<b>PPK -&gt; Brevet -&gt; Interest</b>	0.172	0.163	0.066	2.613	0.009

Source: Processed Data, SmartPLS 4

The results of hypothesis testing are carried out to determine the relationship between independent variables and dependent variables. With the provision that the hypothesis is accepted if the t statistic value is  $> 1.96$  and the p value is  $< 0.05$  (Jogianto & Abdillah, 2009).

From the data results in the table above, the influence of the independent variable on the dependent variable can be explained as follows:

1. Hypothesis Testing H1 (It is suspected that economic conditions have a negative effect on students' interest in taking tax brevet). Based on the table above, it can be seen that the p value is 0.580 and the T-statistic value is 0.554. Because the p value  $> 0.05$  and the T statistic value  $< 1.96$ , then H1 is rejected. So economic

conditions do not affect students' interest in taking tax brevet.

2. Hypothesis Testing H2 (It is suspected that tax knowledge has a positive effect on students' interest in participating in tax brevet). Based on the table above, it can be seen that the beta coefficient is 0.350, p value is 0.000, and the T-statistic value is 4.854. Because the p value  $<0.05$  and the T-statistic value  $> 1.96$ , then H2 is accepted. So tax knowledge has a positive effect on students' interest in participating in tax brevet.
3. Hypothesis Testing H3 (It is suspected that improving self-quality has a positive effect on students' interest in participating in tax brevet). Based on the table above, it can be seen that the p value is 0.085 and the T-statistic value is 1.723. Because the p value  $> 0.05$  and the T-statistic value  $< 1.96$ , then H3 is rejected. So improving self-quality does not affect students' interest in participating in tax brevet.
4. Hypothesis Testing H4 (It is suspected that job market considerations have a positive effect on students' interest in taking tax brevet). Based on the table above, it can be seen that the beta coefficient is 0.358, p value is 0.003, and the T-statistic value is 2.945. Because the p value  $<0.05$  and the T-statistic value  $> 1.96$ , then H4 is accepted. So job market considerations have a positive effect on students' interest in taking tax brevet.
5. Hypothesis Testing H5 (It is suspected that economic conditions have a negative effect on students' interest in pursuing a career in taxation). Based on the table above, it can be seen that the p value is 0.559 and the T-statistic value is 0.585. Because the p value  $> 0.05$  and the T-statistic value  $< 1.96$ , H5 is rejected. So economic conditions do not affect students' interest in pursuing a career in taxation.
6. Hypothesis Testing H6 (It is suspected that tax knowledge has a positive effect on students' interest in pursuing a career in taxation). Based on the table above, it can be seen that the beta coefficient is 0.327, p value is 0.001, and the T-statistic value is 3.461. Because the p value  $<0.05$  and the T-statistic value  $> 1.96$ , then H6 is accepted. So tax knowledge has an effect on students' interest in pursuing a career in taxation.
7. Hypothesis Testing H7 (It is suspected that improving self-quality has a positive effect on students' interest in pursuing a career in taxation). Based on the table above, it can be seen that the p value is 0.060 and the T-statistic value is 1.883. Because the p value  $> 0.05$  and the T-statistic value  $< 1.96$ , then H7 is rejected. So improving self-quality does not affect students' interest in pursuing a career in taxation.
8. Hypothesis Testing H8 (It is suspected that job market considerations have a positive effect on students' interest in pursuing a

career in taxation). Based on the table above, it can be seen that the p value is 0.212 and the T-statistic value is 1.248. Because the p value > 0.05 and the T-statistic value < 1.96, then H8 is rejected. So job market considerations do not affect students' interest in pursuing a career in taxation.

9. For tax brevets to mediate economic conditions towards career interest in taxation, the p value is 0.546 and the t statistic value is 0.604, so H9 is rejected, which means that tax brevets cannot mediate economic conditions towards career interest in taxation.
10. For tax brevet mediating tax knowledge towards career interest in taxation, the p value is 0.002 and the t statistic value is 3.141, so H10 is accepted, which means that tax brevet mediates tax knowledge towards career interest in taxation.
11. For tax brevets to mediate the improvement of self-quality towards career interest in taxation, the p value is 0.126 and the t statistic value is 1.531, so H11 is rejected, which means that tax brevets cannot mediate the improvement of self-quality towards career interest in taxation.
12. For tax brevets to mediate labor market considerations towards career interest in taxation, the p value is 0.009 and the t statistic value is 2.613, so H12 is accepted, which means that tax brevets mediate labor market considerations towards career interest in taxation.
13. For the tax brevet variable on career interest in taxation, the beta

coefficient is 0.494, the p value is 0.000, and the t statistic value is 4.543, so H13 is accepted, which means that the tax brevet has a positive effect on career interest in taxation.

## DISCUSSION

### **The influence of economic conditions on interest in taking tax brevets**

Based on the results of hypothesis testing, the economic condition variable shows a p value of 0.580 and a t statistic value of 0.554. This shows that economic conditions do not affect the interest in taking a tax brevet. The absence of influence from economic conditions on students' interest in taking a tax brevet shows that students who take a tax brevet are not related to the students' economic conditions. Students have other reasons for taking a tax brevet. Students also assume that taking a tax brevet is not to change economic conditions but for other interests.

### **The influence of tax knowledge on interest in taking tax brevets**

Based on the results of hypothesis testing, the tax knowledge variable shows a beta coefficient of 0.350, a p value of 0.000 and a t statistic value of 4.854. This shows that tax knowledge has a positive effect on the interest in taking a tax brevet. The influence of tax knowledge on students' interest in taking a tax brevet shows that understanding taxation is important for accounting students, especially those taking taxation concentration. Students with good tax knowledge generally have high learning motivation to deepen their knowledge in this field. Tax brevets can be used as a forum to improve their knowledge and skills in the field of taxation.

### **The influence of improving self-quality on interest in participating in tax brevets**

Based on the results of the hypothesis test, the self-quality improvement variable shows a p value of 0.085 and a t statistic value of 1.723. This shows that self-quality improvement does not affect the interest in taking the tax brevet. The absence of an effect of self-quality improvement on students' interest in taking the tax brevet is because students may have different perceptions about the tax brevet and do not consider it as a way to improve their quality. They may focus more on other aspects such as tax knowledge and career preparation.

#### **The influence of labor market considerations on interest in taking tax brevets**

Based on the results of the hypothesis test, the labor market consideration variable shows a beta coefficient of 0.358, a p value of 0.003 and a t statistic value of 2.945. This shows that labor market consideration has a positive effect on interest in taking a tax brevet. A tax brevet is a competency certificate that is officially recognized by the government and trusted by the industry. Tax brevet holders have a good reputation in the eyes of professionals and have added value in the labor market. Labor market considerations can increase students' interest in taking a tax brevet because they offer promising career opportunities, job stability, high demand, and good recognition and reputation..

#### **The influence of economic conditions on interest in a career in taxation**

Based on the results of the hypothesis test, the economic condition variable shows a p value of 0.559 and a t statistic value of 0.585. This shows that economic conditions do not affect career interest in taxation. Students' interest in taxation may be based on personal interest or expertise they have in financial analysis, law, and accounting, which are not directly affected by economic conditions. Students' understanding of the important role of taxes in national development and the contribution of the taxation profession to

society may be more encouraging than momentary economic conditions.

#### **The influence of tax knowledge on career interest in taxation**

Based on the results of the hypothesis test, the tax knowledge variable shows a beta coefficient of 0.327, a p value of 0.001, and a t statistic value of 3.461. This shows that tax knowledge has a positive effect on career interest in taxation. Students with good tax knowledge are better prepared to take advantage of diverse career opportunities in the field of taxation, both in the government sector, private sector, and tax consulting institutions. Having good tax knowledge can increase students' confidence in solving tax problems and communicating with professionals in this field. This confidence can encourage them to be more courageous in exploring careers in taxation.

#### **The influence of improving self-quality on career interest in taxation**

Based on the results of the hypothesis test, the self-improvement variable shows a p value of 0.060 and a t statistic value of 1.883. This shows that self improvement does not affect career interest in taxation. Students' perceptions of their self-quality may differ from objective assessments. Students may underestimate their abilities or not yet realize their potential. This can cause them to underestimate the effect of self-improvement on their career opportunities in taxation. Students may focus more on improving their self-quality for other fields they are interested in, where they see clearer and more promising opportunities. The field of taxation may be considered an alternative choice or backup plan, so self-improvement for this field is given a lower priority.

#### **The influence of labor market considerations on career interest in taxation**

Based on the results of the hypothesis test, the labor market consideration variable shows a p value of 0.212 and a t statistic value of 1.248. This shows that labor market considerations do not affect career interest in taxation. Students who have a strong interest in taxation may not care too much about labor market conditions. They may focus more on career suitability with personal interests and talents. Positive academic or internship experiences in taxation can increase their interest in pursuing a career in this field, regardless of general labor market conditions.

#### **Tax brevet mediates economic conditions towards career interest in taxation**

Based on the results of the hypothesis testing, the economic condition variable shows value 0.546 and t-statistic value 0.604. This shows that tax brevet cannot mediate economic conditions on career interest in taxation. Students may have a strong interest in taxation because of the intellectual and professional challenges it offers, rather than solely for economic reasons. The desire to achieve special expertise or personal satisfaction from mastering a particular field can be a stronger motivation than economic incentives. Students who pursue tax brevets may be more motivated by the desire to improve their skills and knowledge, rather than direct economic incentives. Having a tax brevet can increase career opportunities and professional mobility, which may be more valued than direct economic benefits.

#### **Tax Brevet mediates tax knowledge towards career interest in taxation**

Based on the results of hypothesis testing, the tax knowledge variable shows a p value of 0.002 and a t statistic value of 3.141. This shows that tax brevet mediates tax knowledge on career interest in taxation. Tax brevet equips students with in depth tax knowledge and skills, preparing them for a career in taxation. Having a tax brevet shows

commitment and professionalism in taxation, increasing students' competitiveness in the job market. Tax brevet can open up job opportunities in various taxation fields, such as tax consultants, tax auditors, and tax staff in companies. Experience in taking tax brevets and applying tax knowledge can strengthen students' interest in a career in taxation.

#### **Tax brevet mediates self-quality improvement towards career interest in taxation**

Based on the results of the hypothesis test, the self-quality improvement variable shows a p value of 0.126 and a t statistic value of 1.531. This shows that tax brevets cannot mediate self-quality improvement towards career interest in taxation. Tax brevets focus more on organizing technical tax knowledge and skills, while self-quality improvement may include broader aspects such as communication skills, soft skills, and personality. Tax brevets may be considered less relevant in improving self-quality for a career in the field taxation. This may be caused by the content of the tax brevet being deemed not entirely in accordance with the needs and expectations of students regarding work in the taxation field.

#### **Tax brevet mediates labor market considerations regarding career interests in taxation**

Based on the results of the hypothesis test, the labor market consideration variable shows a p value of 0.009 and a t statistic value of 2.613. This shows that tax brevet mediates labor market considerations towards career interest in taxation. Students who have skills that are in accordance with the field of taxation and believe that these skills are in demand in the labor market will tend to be interested in a career in this field. The opportunity to continue learning and developing themselves in the field of taxation, along with the development of tax regulations and technology, can be an attraction for students who want to continue

to develop. Students can use tax brevets as a place to develop themselves in the field of taxation.

### **The influence of tax brevet on career interest in taxation**

Based on the results of hypothesis testing, the tax knowledge variable shows a beta coefficient of 0.494, a p value of 0.000, and a t statistic value of 4.543. This shows that tax brevet has a positive effect on career interest in taxation. Tax Brevet Certificate not only increases a person's credibility, but also opens up wider opportunities in the world of work. Many companies make this certification one of the main requirements in recruitment, thus increasing career opportunities for certificate holders.

### **CONCLUSION**

Based on the results of research and discussion regarding the influence of economic conditions, tax knowledge, self-improvement, and job market considerations regarding It can be concluded that students' interest in pursuing a career in taxation through tax brevets as follows:

1. Economic conditions do not affect students' interest in taking the brevet tax.
2. Tax knowledge has a positive influence on students' interest in participating tax certificate.
3. Improving self-quality does not affect students' interest in participating tax certificate.
4. Job market considerations have a positive influence on student interest. following the tax brevet.
5. Economic conditions do not affect students' interest in pursuing a career in the field taxation.

6. Tax knowledge has a positive influence on students' interest in pursuing a career in taxation field.
7. Improving self-quality does not affect students' interest in pursuing a career in taxation field.
8. Job market considerations do not influence students' interest in pursuing a career in taxation field.
9. Tax brevet cannot mediate economic conditions towards student interests pursue a career in taxation.
10. Tax brevet mediates tax knowledge towards student interests pursue a career in taxation.
11. Tax brevet cannot mediate self-quality improvement towards interests students pursuing careers in taxation.
12. Tax brevet mediates labor market considerations regarding student interests pursue a career in taxation.
13. Tax brevet has a positive influence on students' interest in pursuing a career in the field taxation.

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