

ETHICAL PERCEPTIONS OF TAX ACCOUNTING AND LOGISTICS ADMINISTRATION MANAGEMENT STUDENTS TOWARDS TAX EVASION

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ABSTRACT

This study observed the perceptions of tax accounting and logistics administration management students at the Diponegoro University Vocational School. These two groups of respondents were compared to find out if their perceptions of tax evasion differed as measured using perspectives on tax justice, tax system, and discrimination. This study used a survey method of respondents. The sampling method in this survey is purposive sampling. The analytical methods used for this study were pearson correlation for validity, cronbach alpha for reliability, one sample Kolmogorov-Smirnov for normality, and independent sample T-test for hypothesis testing. The results of this study show that there are differences in ethical perceptions of tax accounting and logistics administration management students towards tax evasion. Based on the average analysis, tax accounting students are more opposed to tax evasion than logistics administration management students. According to the perception of tax accounting students, tax evasion is unethical to do, while the perception of logistics management students they still doubt whether tax evasion is ethical to do or not.

1. Introduction

Taxes are still the largest source of income in Indonesia where one of the goals is to build and improve public facilities to improve people's welfare. Tax payment is an action that cannot be separated from the behavior of the taxpayer (Ekaputra et al., 2022). Annual tax return reporting as of December 31, 2021 reached 15.97 million, of the total Taxpayers submitting tax return, which reached 19 million (Wildan, 2022). There are still 15.93% of taxpayers who have not complied with their tax obligations so that state revenue from taxes is not maximized. According to Engko & Lenggono (2020) Taxpayer non-compliance is influenced by several factors, one of which is involvement in tax evasion.

Tax evasion is an effort to reduce the tax burden but is illegal (Lahengko, 2021). Tax evasion is an important case and attracts the attention of the Indonesian people

because of the large state losses incurred. Tax evasion is a case that is also not infrequently committed by tax officials themselves, for example the case of the former head of general affairs for the DJP South Jakarta II Regional Office, Rafael Alun Trisambodo, also makes taxpayers unwilling to submit their tax returns. Based on the news released by *BBC News Indonesia*, n.d. (2023), a number of taxpayers admit that they are lazy to report their 2022 tax return due to the case of the former head of the general section of the DJP South Jakarta II regional office who allegedly did not pay luxury car tax.

The case of tax evasion was also carried out by the Director of PT Extel Communication by not submitting the Annual Corporate Income Tax Returns for 3 consecutive tax years. A number of purchases and sales of PT Extel were not reported in 2013 to 2015 in the Annual Income Tax Return. As a result, the principal tax that was not paid by PT Excel reached IDR 2.59 billion (Wildan, 2021). Taxpayers have the perception that taxes are a burden that will reduce their income. This perception makes the emergence of taxpayers' efforts to minimize the burden of tax payable (Putri & Mahmudah, 2020).

The government issued a circular letter to students based on Director General of Taxes Circular Letter SE 98/PJ/2011 to increase student's awareness about the importance of taxation and prevent tax evasion. Students are expected to be at the forefront of making a real contribution to government policy. That is, providing accurate and relevant tax information to the public, encouraging responsible and informed tax practices while at the same time cultivating a positive perception of taxes.

Junaid (2022) conducted research on the perceptions of students of the Faculty of Economics and Law, University of Borneo Tarakan on tax evasion behavior. The results show that there are different perceptions of economics and law students regarding the ethics of tax evasion. Law students are more against tax evasion than students from the Faculty of Economics at the University of Borneo Tarakan. Research conducted by Engko & Lenggono (2020) about the different perceptions of accounting and management students on tax evasion. The result is that there is no difference in perceptions between accounting students and management students regarding tax evasion. However, accounting students are more opposed tax evasion or argue that tax evasion is unethical.

Based on the research findings above, it is clear that there are differences or gaps in ethical perceptions regarding tax evasion, which are caused by people acting deviantly

from the norm. Theory of planned behavior is used in this study to measure student perceptions because it reveals that intention are related to two fundamental factors, namely a person's attitude towards other people's behavior and their perception of social pressure to do or not engage in the intended behavior.

In this study, differences in perceptions were based on differences in study programs occupied by students, namely the tax accounting study program and logistics administration management. Tax justice, tax system, and discrimination are used in this study to serve as indicators or dimensions in this study. So this research is entitled "Ethical Perceptions of Tax Accounting and Logistics Administration Management Students Toward Tax Evasion".

2. Theoretical Framework and Hypothesis

2.1 Theory of Planned Behavior

Ajzen (1991) develops Theory of Reasoned Action become Theory of Planned Behavior, shows the context of behavior that forced individuals to react to something (Sundari, 2019). According to Theory of Planned Behavior, the intention in a person can affect the decision of tax evasion somebody. The greater the individual's intention to act, the more likely that action will be accomplished or performed. In addition, the environment also plays a role because it is related to the formation of subjective norms that influence behavioral decisions (Wardani & Utami, 2022).

2.2 Tax Evasion

Tax evasion namely acts that deviate from the law intended to reduce the tax burden that must be paid and are not difficult to do (Ollyviani & Hidayatulloh, 2022). There are several reasons why taxpayers choose to commit tax evasion is a bad government system, weak law which results in opportunities for tax evasion, there is an unfair tax system, not optimal in using the state treasury from tax money, and tax rates that are not proportional to the benefits that can be obtained by the community. Therefore, some taxpayers fail to comply with their obligations to comply with applicable tax laws and regulations, such as falsifying documents or filling out information that is not factual or incomplete.

2.3 Ethics

Ethics are the principles of behavior that govern individuals or groups (Monica & Arisman, 2018). Ethics in Sylviana & Dewi (2020) is a rule, norm, or guideline that oversees human

actions or attitudes, whether it is to be done or to be avoided by a group of people or a profession.

2.4 *Research Indicators*

2.4.1 *Tax Justice*

Justice in the context of taxation refers to the exchange between taxpayers and the government, namely what taxpayers receive from the government for the amount of tax that has been paid. If taxpayers do not get a fair reward from the government for paying their taxes, then taxpayers will feel cheated and their views on tax justice will change resulting in their behavior (Anggrahini et al., 2020).

2.4.2 *Tax System*

The method that takes care of tax obligations for taxpayers to achieve the goal of optimal tax revenue targets is called the taxation system. The better a tax system is, the behavior of tax evasion is considered as unethical behavior.

2.4.3 *Discrimination*

In Faradiza (2018) discrimination is an unfair attitude towards individuals or groups based on characteristics that are usually categorical or specific, such as race, ethnicity, creed, or strata. Discrimination is considered to have an influence on the existence of perceptions regarding the ethics of tax evasion, the higher the discrimination by the government in taxation, the more it makes people have the perception that tax evasion is ethical to do (Putri & Mahmudah, 2020).

2.5 *Perception*

Perception in the Big Indonesian Dictionary (KBBI) has two meanings, namely (1) direct reaction to an object and (2) how individuals experience something with their five senses. Perception in Engko & Lenggono (2020) interpreted as a condition of a person about how they interpret objects, events, and people.

2.6 *Hypothesis*

Lamia *et al.*, (2018) argues that perceptions are influenced by perceptual factors, namely object factors and situational factors. Perceptions are also influenced by the attitudes of other individuals, time constraints, and factors from other circumstances. Comparable to theory of planned behavior, differences in one's interests and beliefs and the assessment of the results of one's behavior will cause different perceptions.

On this basis, the ethical perception of students majoring in tax accounting and logistics administration management regarding tax evasion can be interpreted as one's

opinion or acceptance of certain moral incidents. Individuals will have different perceptions about tax evasion because of their diverse experiences and backgrounds, which will result in a complex determination process. Based on this explanation, the following hypothesis is generated.

H1: There are differences in ethical perceptions between tax accounting and logistics administration management students at the Diponegoro University Vocational School towards tax evasion.

This study examines how the ethical perceptions of tax accounting students and logistics administration students perceive tax evasion. For clarity, the framework of this research is shown in Figure 1.

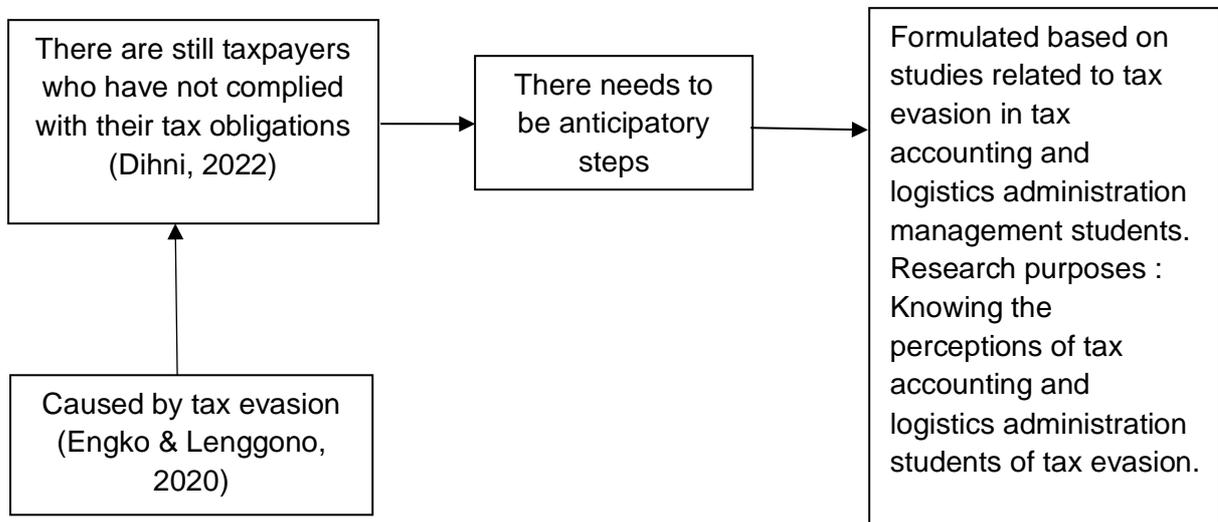


Figure 1
Research Framework

3. Research Methodology

3.1 Types of research

This research is quantitative, namely survey research with a questionnaire. As explained by Sugiyono (2018) this research involves distributing a list of questions or statements to collect data from respondents, after which the data is processed and analyzed.

3.2 Technique Sampling

Purposive sampling, a non-probability sampling approach, was used to collect the sample for this study. Purposive sampling is a sampling strategy based on certain criteria (Sugiyono, 2018:138). Determination of the sample technique with purposive sampling is

based on the consideration of researchers to take samples based on certain criteria, so that the samples used can be in accordance with the research objectives.

3.3 Variable Definition and Measurement

There are variables to be sought or measured in a study. Research variables according to Sugiyono (2018) is a value contained in an object or activity that has certain characteristics so that a conclusion can be drawn after being studied. in this study the operational variables are tax justice, tax system, and discrimination.

Table 1
Variable Operational Definitions

No	Variable	Definition	Indicator
1.	Tax Justice	Related to fair taxation and positive use of money is whether the money raised is used for something that is beneficial to oneself.	1. Taxes are imposed in a fair and impartial manner. 2. Positive uses of money.
2.	Tax System	A mechanism or system that controls how obligations and tax rights are obligatory tax.	1. Appropriateness assessment of low or high tax rates. 2. Transparency regarding the money that has been collected from tax collection.
3.	Discrimination	Unfair treatment by the tax authorities of taxpayers based on factors such as religion, ethnicity, background and other categories.	1. Governments differentiate their treatment of taxpayers based on factors including background, religion and others. 2. The government discriminates against some of the population.

Source: Nickerson in Elizabeth (2018)

3.4 Data Analysis Method

In this study, it begins with validity and reliability tests to test related statements contained in the research questionnaire. Furthermore, the normality test was carried out using the Kolmogorov-Smirnov. If the data is normally distributed, a parametric statistical test is used, namely the Independent Sample T-test. The next step required is to look at the assumptions whether the population variances of the two samples are the same (equal

variances assumed) or different (equal variances not assumed). This is determined by examining the values on Levene's test, which indicate whether the variances are equal or different. Next, the t-test scores were examined to ascertain whether there is a significant difference in the mean scores.

4. Results and Discussion

4.1 Descriptive Statistical Analysis

Descriptive statistical tests were used to see the number of respondents, the average value, and the standard deviation for the factors considered in this study to measure tax evasion, namely tax justice, tax system, and discrimination.

Table 2
Descriptive Statistics Test

Item	N	Mean	Std. Deviation
KP 1	85	1.72	1.03
KP 2	85	1.86	1.24
KP 3	85	1.84	1.19
CP 4	85	2,41	1.28
CP 5	85	1.76	1.00
SP 1	85	2,42	1.20
SP 2	85	2.65	1.19
SP 3	85	2,42	1.25
SP 4	85	2.61	1.36
DK 1	85	2.94	1,12
DK 2	85	2.44	1.20

Source: SPSS Output (data processed, 2023)

4.2 Validity and Reliability Test

This validity test uses Pearson Correlation. If the significance value <0.05 indicates that the statement items used in the study are considered valid. Furthermore, the questionnaire can be said to be reliable when the answers from respondents regarding the statement items in the questionnaire can be consistent and stable if measurements are taken from time to time or more precisely if the Cronbach alpha value is greater than 0.70 according to the criteria described in (Ghozali, 2018).

Table 3
Validity and Reliability Test

Item	Sig. (2-tailed)	Description
KP 1	0.00	Valid
KP 2	0.00	Valid
KP 3	0.00	Valid
CP 4	0.00	Valid
CP 5	0.00	Valid
SP 1	0.00	Valid
SP 2	0.00	Valid
SP 3	0.00	Valid
SP 4	0.00	Valid
DK 1	0.00	Valid
DK 2	0.00	Valid
Indicator	Cronbach's Alpha	Description
Tax Justice	0.71	Reliable
Tax System	0.83	Reliable
Discrimination	0.72	Reliable

Source: SPSS Output (data processed, 2023)

4.3 Normality Test

When the significance value is higher than 0.05, it indicates that the data follows a normal distribution. In this study, the Kolmogorov-Smirnov test was performed to assess the normality of the data. From this test, the value of Sig. 0.20, then the data can be said to be normally distributed.

4.4 Hypothesis Testing

The Independent Sample T-test is used to compare the results of two unrelated samples whether the averages are the same or not.

Table 4
Statistical Group Description

	Study program	N	Means
Total	AP	43	21.35
Answers	MAL	42	27,57

Source: SPSS Output (data processed, 2023)

From the table above, it is known that the average value of perceptions of tax accounting students on tax evasion is 21.35, while the average perception of logistics administration students on tax evasion is 27.57. These results indicate that tax accounting students consider tax evasion to be unethical as measured using indicators of tax justice, the tax system, and discrimination compared to logistics administration management students.

Table 5
Independent Sample T-test

		<i>Levene's Test for Equality of Variances</i>				
		F	Sig.	t	df	Sig. (2-tailed)
Total	Equal variances assumed	1.81	0.18	-3.72	83	0.00
Answers	Equal variances not assumed			-3.71	78,28	0.00

Source: SPSS Output (data processed, 2023)

According to the information presented in table 4.13, it is known that the value of Sig. obtained is 0.18. This shows that the data used in this study came from the same population variance because it is more than 0.05. Thus, the use of different tests uses the assumption of the same variances (equal variances assumed). In this test, the Sig. (2-tailed) is 0.00. Based on predetermined criteria, when the significance value is below 0.05, H_0 is rejected, indicating that the groups have different perceptions.

4.5 Interpretation of Results

The results of testing the hypothesis in this study were $0.00 < 0.05$ using the Independent Sample T-test, so it means that H_1 is accepted, or the conclusion is that tax accounting students and logistics administration management students at Vocational School, Diponegoro University have different perceptions of tax evasion which is measured using the point of view of tax justice, the tax system, and discrimination. This study supports research from Bangun (2020) that there are different perceptions of students at the Indonesian College of Economics majoring in accounting and management in viewing tax evasion. This research also supports research conducted by Junaid (2022), who said that students from the Faculty of Economics and Law at the University of Borneo Tarakan had a significant difference of opinion regarding tax evasion.

The difference in perceptions between the two study programs could be due to the knowledge of taxation that tax accounting students have more mature than logistics administration management students who only get introductory tax courses. The variation in how tax accounting students and logistics administration management students view tax evasion proves that everyone's perception will be different based on the discipline studied. This can be likened to a study conducted by McGee in Engko & Lenggono (2020) who say that educational background will also affect one's views in assessing tax evasion.

5. Conclusion

Based on the results of the tests that have been carried out, there are different perceptions between tax accounting students and logistics administration management students at the Diponegoro University Vocational School towards tax evasion. According to the perceptions of tax accounting students, tax evasion is unethical, while the logistics administration management student perception of tax evasion is that they are still unsure whether tax evasion is ethical to do or not.

The obstacle in this study is that the intended respondents are students, which means they have not become tax payers or have not undergone tax obligations. In addition, the limitations encountered were that more respondents from the tax accounting study program were obtained than respondents from logistics administration management.

Based on the limitations of this study, the authors provide several suggestions, namely that it is hoped that further research will include respondents who already have an NPWP so that the results obtained are more comprehensive. In addition, future researchers are expected to be able to get a balanced number of respondents from the study program to be studied.

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