

The Effect of Understanding Taxation, Justice, Discrimination, Tax Rates, Taxation Systems, Tax Sanctions on Student Perceptions of Tax Evasion

Ica Novita Anggareni

Accounting Study Program, Universitas Muhammadiyah Surakarta

Corresponding Author: b20020026@student.ums.ac.id

Mujiyati Mujiyati

Accounting Study Program, Universitas Muhammadiyah Surakarta

E-mail: mujiyati@ums.ac.id

Abstract. This study aims to analyze the effect of understanding taxation, justice, discrimination, tax rates, taxation systems, tax sanctions on student perceptions of tax evasion. This research method is quantitative. The data collection technique used by researchers in this study was a questionnaire method. The population in this study were students majoring in Accounting at Universitas Muhammadiyah Surakarta. The sampling technique in this study was to use purposive sampling method. The data source used by this researcher is primary data. Data analysis techniques through statistical analysis. SPSS. The results of this study are that tax understanding has no effect on student perceptions of tax evasion, high or low understanding of taxation will not affect tax evasion. Justice has no effect on student perceptions of tax evasion, high or low justice will not affect tax evasion. Discrimination affects students' perceptions of tax evasion, the higher the discrimination by the government, the more ethical tax evasion is considered. Conversely, the lower the discrimination, the tax evasion is considered an unethical thing to do. Tax rates have no effect on student perceptions of tax evasion, high or low tax rates will not affect tax evasion. The tax system affects students' perceptions of tax evasion, the better the tax system, the tax evasion is considered an unethical act. Conversely, the lower the tax system, the more ethical tax evasion is considered. Tax sanctions have no effect on student perceptions of tax evasion, high or low tax sanctions will not affect tax evasion.

Keywords: Fairness, Discrimination, Student Perceptions of Tax Evasion, Tax Rates, Tax System, Tax Sanctions, Understanding of Taxation.

INTRODUCTION

One of the community's contributions to the state is by paying taxes. Taxation Law No. 7 of 2021 concerning Harmonization of Tax Regulations defines Tax as a mandatory contribution of the community to the state owed by individuals or entities that are compelling based on law by not obtaining direct rewards, but used for state needs and the prosperity of the people. (Mujiyati & Aris, 2023) The prosperity of the people can increase when people support government programs by paying taxes. One of the government programs is infrastructure development and meeting the needs of the community. Not only that, taxes have an important role, namely the largest contributor to the state budget (Reza et al., 2023). The Ministry of Finance (2022) stated that the highest contributor of funds in the 2023 State Budget came from taxes, which amounted to Rp 2,443.6T. The revenue comes from tax revenues of Rp 2,016.9 T, non-tax revenues of Rp 426.3 T, and grants of Rp 0.4 T. Taxes are state revenues that are coercive and have great potential if managed properly Indonesia has a large population with a variety of natural resources spread throughout its territory. This condition has the potential to

be utilized optimally to increase state revenue if the management is done well. Not only that, the many types of business sectors are also an opportunity for Indonesia to maximize tax potential. One of the potentials that can be increased is income tax (PPh) (Sephiani & Syafitri, 2023). Income tax revenue in Indonesia changes every year. One of them is the state tax revenue for 2021-2023 in Table 1.

Table 1. State Revenue Realization (Billion Rupiah), 2021-2022

Source of Revenue -Finance	State Revenue Realization (Billion Rupiah)		
	2021	2022	2023
I. Revenue	2.006.334.000	2.435.867.10	2.443.182.70
Tax Revenue	1.547.841.10	1.924.937.50	2.016.923.70
Domestic Tax	1.474.145.70	1.832.327.50	1.960.582.50
Income Tax	696.676.60	895.101.00	935.068.60
Value Added Tax and Sales Tax	551.900.50	580.741.30	740.053.60
Land and Building Tax	18.924.80	20.903.80	31.311.00
Land and Building Acquisition Duty	0.00	0.00	0.00
Excise	195.517.80	224.200.00	245.449.80
Other Taxes	11.126.00	11.381.40	8.699.50
International Trade Taxes	73.695.40	92.610.00	56.341.10
Import Duties	39.122.70	43.700.00	47.528.50
Export Tax	34.572.70	48.910.00	9.012.70

Source: databooks.katadata.co.id, 2022

The number of tax evasion cases that occurred in Indonesia in 2023 such as Kulon Progo Bulk Oil Entrepreneur of 8.34 billion, Laboan Bajo hotel of 5 billion, PT. MSE of 1 billion, Head of Accounting at PT. Aneka Jasa Indonesia Company of 214.5 million, Director of Mojokerto Steel Factory of 2.5 billion and so on. This tax manipulation case apparently did not only happen once, but so many companies and entrepreneurs were involved (kompasiana, 2018). The many chaotic scandals that occur in institutions and individuals in the field of taxation are the result of ethical failures. All business entities often encounter problems that require a decision to be made ethically. In this case, tax evasion will be considered an unethical act. Ethics are usually closely related to morals in the form of doing good deeds and avoiding bad actions. ethical due to the poor existing bureaucracy and the lack of legal awareness of taxpayers against these actions (Rahman, 2013). In its application, tax evasion behavior by taxpayers will be considered reasonable considering the large amount of misuse of tax funds by leaders for personal interests or certain groups. In addition, the tax system that has not been harmonized and policies that are considered to only benefit one party while still harming other parties also often occur, thus creating justification for tax evasion behavior. These conditions

make taxpayers not reluctant to commit tax evasion because they assume that the taxes to be paid will not be managed properly so that there is an assumption that this behavior is ethical and reasonable to do (Indriyani et al., 2016). Although in general tax evasion is often considered reasonable, research conducted by (Ningsih & Pusposari, 2016) argues otherwise. Tax evasion should not be accepted as an ethical act because it clearly violates applicable tax regulations and manipulates the object and subject of the tax itself, solely for personal gain.

Tax evasion is influenced by several factors, including tax understanding, justice, discrimination, tax rates, tax systems and tax sanctions (Fardhan et al., 2022). Tax understanding is a method in which taxpayers understand and know taxation and are able to apply it in carrying out their tax obligations (Suryadi, 2016). If the taxpayer's understanding of taxation is high, the taxpayer's behavior will be better so that the smaller the taxpayer will commit tax evasion (Mutia, 2014).

The second factor that influences tax evasion is justice. Justice is a condition where each taxpayer feels a government action to be able to make taxpayers obedient (Permatasari, Ingrid, 2013). In realizing taxpayer compliance, it is necessary to implement justice in the tax system. Justice is considered to have been achieved if the amount of tax imposed is in accordance with the limits of the taxpayer's economic capacity (Fardhan et al., 2022). Tax justice is also seen if taxpayers benefit from the taxes they have paid (Muliari & Setiawan, 2011). Lack of perceived fairness in the tax system has the potential to reduce the level of taxpayer compliance. This condition can increase the risk of tax evasion and make some people tend to consider it a common thing to (T. M. Sari, 2016).

The third factor that affects tax evasion is discrimination. Discrimination is inconsistent treatment of people, or groups, in view of something, usually technology, or distinctive attributes, such as race, nationality, religion or membership of social classes or gender (Rahman, 2013). Discrimination in the field of taxation occurs because of differences in treatment of each taxpayer and also the existence of unfair rules (Muliari & Setiawan, 2011). The existence of discrimination that still occurs can make judgments that actually support tax evasion itself (Muliari & Setiawan, 2011). The smaller the discrimination, the tax evasion behavior is considered as an immoral way of behaving, but if the discrimination is large, then tax evasion behavior can be considered as a way of behaving ethically (Herlangga & Pratiwi, 2017).

The fourth factor that influences tax evasion is the Tax Rate. The tax rate is the basis for determining the amount of tax paid. Tax rates are used in Indonesia to impose taxes. (Madjid & Syafi'ah Rahayu, 2019) stated that with a high tax rate, tax evasion will increase. If taxpayers

pay high taxes and they do not feel the benefits of paying these taxes because there is no transparency of the tax system and tax reporting, taxpayers will not want to pay taxes and even commit tax evasion (Ervana, 2019). Taxpayers think that the tax money paid reduces their income, so they try to manipulate tax payments so that the rate they pay is less than it should be. In other words, they commit tax evasion.

The fifth factor that influences tax evasion is the taxation system. The Taxation System is a system that regulates taxation. With the implementation of a good and transparent taxation system, it is expected to reduce tax evasion behavior by taxpayers. (Nurfaizah & Zulkifli, 2020) revealed that the better, easier, more controlled the tax system procedures implemented, the act of tax evasion is considered unethical. When the tax system is not good, tax evasion will be considered normal or commonplace because it often occurs due to the poor system, so the tax system can be said to be negative. Unclear management of tax money, tax officials who commit corruption, thus making taxpayers reluctant to report tax burdens honestly, and will tend to commit tax evasion (Maghfiroh & Fajarwati, 2016).

The sixth factor that influences tax evasion is tax sanctions. Tax sanctions are a prevention tool so that taxpayers do not violate tax regulations or norms. With the imposition of tax sanctions, it will be able to increase awareness of taxpayer rights and obligations and increase taxpayer compliance in their tax obligations (Umi Hani & Furqon, 2021). The higher the tax sanctions will make taxpayer compliance increase because the sanctions imposed on violations that have been made by taxpayers deter taxpayers and taxpayers will be more compliant (Hazmi et al., 2020).

Research on tax evasion has been conducted by previous studies, among others: (Mujiyati et al., 2018) meneliti tentang determinan persepsi mengenai etika atas penggelapan pajak (tax evasion). examined the determinants of perceptions regarding the ethics of tax evasion. The results showed that justice had no effect on perceptions of the ethics of tax evasion. The tax system according to lecturers has an effect while students have no effect on perceptions of ethics over tax evasion. Discrimination according to lecturers and students affects the perception of ethics on tax evasion. The quality of tax services according to lecturers and students affects the perception of ethics of tax evasion. The possibility of fraud detection according to lecturers and students has no effect on perceptions of ethics on tax evasion.

(Santana et al., 2020) examines the effect of justice, tax sanctions and understanding of taxation on the perception of individual taxpayers regarding tax evasion. The results of the research justice has a negative effect on the perception of individual taxpayers regarding tax evasion, tax sanctions have a positive effect on the perception of individual taxpayers regarding

tax evasion. The results of the research justice has a negative effect on the perception of individual taxpayers regarding tax evasion, tax sanctions have a positive effect on the perception of individual taxpayers regarding tax evasion and understanding of taxation has a negative effect on the perception of individual taxpayers regarding tax evasion. this statement is supported by research from (Ervana, 2019) regarding the effect of tax audits, justice, and tax rates on tax evasion ethics (case study at the Pratama Klaten tax service office). The results showed that tax audits have no effect on taxpayer perceptions of tax evasion ethics, tax justice has a significant positive effect on taxpayer perceptions of tax evasion ethics at KPP Pratama Klaten, tax rates have no effect on taxpayer perceptions of tax evasion ethics at KPP Pratama Klaten.

(Fitria & Wahyudi, 2022) examined the effect of understanding taxation on tax rates, tax sanctions, and tax justice on student perceptions of tax evasion. The results showed that tax understanding, tax sanctions, and tax justice simultaneously had a positive and significant effect on student perceptions of tax evasion.

(Putri Pramesty & Ratnawati, 2023) examined the effect of understanding taxation on tax rates, tax sanctions and justice on student perceptions of tax evasion. The results showed that understanding tax rates partially had a positive and significant impact on student perceptions of tax evasion, tax sanctions partially had a negative and insignificant impact on student perceptions of tax evasion, and tax justice partially had a positive and significant impact on student perceptions of tax evasion, and tax justice simultaneously had a positive and significant impact on student perceptions of tax evasion, and tax sanctions simultaneously had no positive and insignificant impact on student perceptions of tax evasion.

(Aji et al., 2021) examines the effect of understanding taxation, love of money, and religiosity on the desire to commit tax evasion (case study on students of the accounting study program, faculty of economics, sarjanawiyata tamansiswa university). The results showed that tax understanding has a negative effect on the desire to commit tax evasion, this is because a high understanding of taxation will reduce the desire to commit tax evasion, Love of money has no effect on the desire to commit tax evasion. Religiosity has a negative effect on the desire to commit tax evasion, this shows that the higher the level of religiosity of students will reduce their desire to commit tax evasion.

(Sudiro et al., 2020) examined the effect of tax justice, taxation system, technology and information, and discrimination on individual mandatory perceptions of tax evasion ethics. The results showed that tax justice has a negative effect on taxpayer perceptions of tax evasion, the tax system has a negative effect on taxpayer perceptions of tax evasion, technology and

information have a negative effect on taxpayer perceptions of tax evasion, and discrimination has a positive effect on taxpayer perceptions of tax evasion.

(Wardani & Rahmawatiningsih, 2022) examines the effect of tariffs and the tax system on the intention to commit tax evasion. The results showed that tax rates have a positive effect on the intention to commit tax evasion, and the tax system has no effect on tax evasion intentions.

(Fardhan et al., 2022) examined the effect of understanding taxation, justice, discrimination, machiavellian, love of money, taxation system, tax sanctions on student perceptions of tax evasion. The results showed that understanding of taxation, discrimination, Machiavellian, love of money, taxation system, tax sanctions have an influence on student perceptions of tax evasion. Justice has no influence on student perceptions of tax evasion.

(N. P. P. Sari et al., 2021a) examined the effect of tax justice, taxation system, tax rates, and tax sanctions on corporate taxpayers' perceptions of the ethics of tax evasion. The results showed that Tax Justice has a positive effect on the perception of corporate taxpayers regarding the ethics of tax evasion, the Taxation System has a positive effect on the perception of corporate taxpayers regarding the ethics of tax evasion, Tax Rates have a positive effect on the perception of corporate taxpayers regarding the ethics of tax evasion, Tax Sanctions have no effect on the perception of corporate taxpayers regarding the ethics of tax evasion.

The purpose of this study was to analyze the effect of understanding taxation, justice, discrimination, tax rates, taxation systems, tax sanctions, on student perceptions of tax evasion.

RESEARCH METHODS

This research uses a quantitative approach, namely research by emphasizing variables as the object of research. The data collection technique used by researchers in this study used a questionnaire method. This research questionnaire is in the form of a google form sent via whatsapp group of students majoring in Accounting class of 2020 and 2021.

The population in this study were students majoring in Accounting at Universitas Muhammadiyah Surakarta. The sampling technique in this study was to use purposive sampling method. The sample criteria used in this study are:

1. Faculty of Economics and Business students majoring in Accounting
2. Students majoring in Accounting who have taken taxation courses
3. The sample is filled in completely and according to the data required by the research data.

The data source used by this researcher is primary data. Primary data obtained using a questionnaire distributed to students majoring in Accounting. Measurement in the variables of

Understanding Taxation (X1), Justice (X2), Discrimination (X3), Taxation System (X5), Tax Sanctions (X6), Student Perceptions (Y) using a Likert scale.

Data analysis techniques through statistical analysis. SPSS (Software Statistical Products and Services Solution) so as to produce analysis results that show the influence between the independent and dependent variables.

Hypothesis Development

The Effect of Understanding Taxation on Student Perceptions of tax evasion

Knowledge and understanding of taxation is how taxpayers understand and apply their knowledge to pay taxes (Karlina et al., 2020). With a good understanding of taxation, it is hoped that taxpayers and prospective taxpayers will avoid the desire to commit tax evasion. According to (Nauvalia & Herwinarni, 2018) also concluded that tax understanding has an influence on the perception of tax evasion in students. The higher the level of understanding of student taxation, the lower the perception of tax evasion, so the desire to commit evasion is also low. In line with research (Aji et al., 2021) shows that tax understanding has a negative effect on tax evasion.

H1: Understanding taxation affects student perceptions of tax evasion.

The Effect of Tax Justice on Student Perceptions of Tax Evasion

With a high level of justice, it will increase public trust in the government, so that there will be a sense of trust and security when people pay tax money. So that people will think that tax evasion that violates the rules and harms society at large is an unethical act. In line with research (Mukoffi et al., 2022) hows that justice has a negative effect on tax evasion.

H2: Tax Justice affects Student Perceptions of tax evasion.

The effect of discrimination on student perceptions of tax evasion.

The more tax regulations that are considered a form of harmful discrimination, the more people will tend to disobey the rules. This non-compliance can result in people who are reluctant to pay taxes (Ningsih & Pusposari, 2016), so that people will think that tax evasion is an ethical action to take. the more discrimination in a country, the more people have the perception that tax evasion is ethical (Ningsih & Pusposari, 2016). In line with research (Fardhan et al., 2022) hows that discrimination has a positive effect on tax evasion.

H3: Discrimination affects student perceptions of tax evasion.

The Effect of Tax Rates on Student Perceptions of Tax Evasion.

The tax rate is the basis for imposing taxes on the tax object that is the responsibility of the taxpayer. Usually the tax rate is a percentage that has been determined by the government. The application of tax rates must be based on fairness. Do not let it benefit only a few parties,

because if the determined rate is deemed unfair, it will result in decreased taxpayer compliance and will tend to commit tax evasion. In line with research (Wardani & Rahmawatiningsih, 2022) shows that tax rates have a positive effect on tax evasion.

H4: Tax rates affect student perceptions of tax evasion.

The Effect of the Taxation System on Student Perceptions of Tax Evasion

The ease of the existing tax system will encourage people's willingness to pay taxes (Suminarsasi & Supriyadi, 2012). With a good tax system, it will provide convenience and encourage people's willingness to carry out tax obligations, and trust the government in managing tax money in accordance with the rules. Thus, the public will assume that tax evasion that violates the rules and harms society at large is an unethical act to do. In line with research (Sudiro et al., 2020) shows that the tax system has a negative effect on tax evasion.

H5: The Taxation System affects Student Perceptions of tax evasion

The Effect of Tax Sanctions on Student Perceptions of Tax Evasion

According to (Mardiasmo, 2019), Tax Sanctions are a guarantee that the provisions of tax laws and regulations (tax norms) will be obeyed, obeyed, obeyed. Sanctions are needed to ensure that regulations and laws are not violated. Strict, strict, and severe tax sanctions make taxpayers more compliant with paying taxes, on the contrary, if the tax sanctions carried out by tax officials are not firm and are felt to be non-binding, taxpayers have no fear of doing and increasing their desire to commit tax evasion. In line with research (Fardhan et al., 2022) tax sanctions have a negative effect on tax evasion.

H6: Tax Sanctions affect Student Perceptions of tax evasion

FINDINGS AND DUSCUSSION

Normality Test

The results of the normality test were carried out using the One Sample Kolmogorov-Smirnov Test monte carlo which obtained the following results:

Table 2. Normality Test Results

Monte Carlo Sig. (2-tailed)	Keterangan
0,369	Data terdistribusi normal

Source: Data Analysis Results, 2024

Based on Table 2, the p-value (monte carlo sig) is more than 5% or more than 0.05, it can be concluded that the data is normally distributed.

Multicollinearity Test

Multicollinearity test is done by looking at the Variance Inflation Factor (VIF) and Tolerance Value values in the regression model which obtained the following results:

Table 3. Multicollinearity Test Results

Variable	Tolerance	VIF	Description
Understanding of Taxation	0,374	2.671	Multicollinearity Free
Fairness	0,218	4.582	Multicollinearity Free
Discrimination	0.352	2.842	Multicollinearity Free
Tax Rate	0,194	5.162	Multicollinearity Free
Tax System	0,419	2.388	Multicollinearity Free
Tax Sanctions	0,182	5.494	Multicollinearity Free

Source: Data Analysis Results, 2024

Based on Table 3, it shows the results of multicollinearity calculations with tolerance value and variance inflation factor (VIF) calculation tests have a tolerance value greater than 0.10 and a VIF value smaller than 10. Based on the above results, it is concluded that all variables have a tolerance value of more than 0.10 and a VIF value smaller than 10 so that all independent variables do not occur multicollinearity.

Heteroscedasticity Test

The results of heteroscedasticity testing with the Spearman-Rho test obtained the following results:

Table 4. Heteroscedasticity Test Results

Variable	Sig.	Description
Understanding of Taxation	0,559	Heteroscedasticity Free
Fairness	0,533	Heteroscedasticity Free
Discrimination	0,615	Heteroscedasticity Free
Tax Rate	0,530	Heteroscedasticity Free
System	0,191	Heteroscedasticity Free
Taxation	0,526	Heteroscedasticity Free

Source: Data Analysis Results, 2024

Based on Table 4, it shows that the significance value is more than 0.05 or more than 5%, it is concluded that the regression model does not contain heteroscedasticity.

Hypothesis Test

Multiple Linear Regression Test

The results of multiple linear regression carried out using the SPSS program in detail are described in Table 6. Based on table 6, the multiple linear regression equation can be made as follows: $Y = 6,373 + 0,023PP + 0,272K + 0,491D - 0,191TP + 0,780SP + 0,198SANKP + e$

Table 3. Multiple Linear Regression Test Results

Model	Unstandardized Coefficients		Std. Coef.	t	Sig.
	B	Std. Error	Beta		
(Constant)	6.373	3.643		1.749	0,084
Understanding of Taxation	0,023	0,111	0,021	0,208	0,836
Fairness	0,272	0,193	0,187	1,409	0,162
Discrimination	0,491	0,219	0,234	2,242	0,028
Tax Rate	-0,191	0,398	-0,067	-0,479	0,633
System	0,780	0,159	0,468	4,893	0,000
Taxation	0,198	0,412	0,070	0,480	0,633

Source: Data Analysis Results, 2024

Based on Table 5, the results of the regression coefficient of this study can be interpreted as follows:

- Constant = 6.373, meaning that if the independent variables (understanding of taxation, justice, discrimination, tax rates, taxation system and tax sanctions are considered constant, then ethical tax evasion is carried out.
- The regression coefficient on the tax understanding variable statistically is 0.023 with a positive direction. This can be interpreted that the higher the understanding of taxation, the students will have the perception that tax evasion is an unethical act.
- The regression coefficient on the justice variable is statistically 0.272 with a positive direction. This can be interpreted that the higher the justice in a country's government, the students will have the perception that tax evasion is an unethical act.
- The regression coefficient on the discrimination variable is statistically 0.491 with a positive direction. It can be interpreted that the more forms of discrimination in a country, the more students will have the perception that tax evasion is an unethical act.
- The regression coefficient on the tax rate variable is statistically -0.191 with a negative direction. This can be interpreted that if the tax rate decreases in a country, then students will have the perception that tax evasion is an unethical act.
- The regression coefficient on the taxation system variable is statistically 0.780 with a

positive direction. It can be interpreted that the more the taxation system increases, the student's perception increases that tax evasion is unethical.

- g. The regression coefficient on the tax sanction variable is statistically 0.198 with a positive direction. This can be interpreted that the heavier the tax sanctions applied, the students will have the perception that tax evasion is an unethical act.

F Test

Table 6. F Statistical Test Results

Model		F	Sig
I	Regression	29,436	.000 ^b
	Residual		
	Total		

Source: Data Analysis Results, 2024

Based on table 6, it shows that the F test results have a significance value of 0.000. The significance value shown by the F test is smaller than 0.05, it can be concluded that the regression model with 4 dependent variables, namely tax understanding, fairness, discrimination, tax rates, tax system and tax sanctions and the dependent variable tax evasion is feasible to use or fit regression model.

T Test

The results of the T statistical test are used to show the magnitude of the influence of the independent variables individually on the dependent variable, the results are as follows:

Table 7. The results of the t test

Variable	Sig	Description
Understanding of Taxation	0,836	H1 Rejected
Fairness	0,162	H2 Rejected
Discrimination	0,028	H3 Accepted
Tax rate	0,633	H4 Rejected
Variable	Sig	Description
Taxation System	0,000	H5 Accepted
Tax Sanctions	0,633	H6 Rejected

Source: Data Analysis, 2024

Based on table 7, the following results are obtained:

- The tax understanding variable has a significance value of 0.836, which means it is greater than 0.05 or 5%. Conclusion H1 is rejected, meaning that understanding taxation has no effect on tax evasion.
- The justice variable has a significance value of 0.162 which means greater than 0.05 or 5%. Conclusion H2 Rejected, meaning that justice has no effect on tax evasion.

- c. The discrimination variable has a significance value of 0.028 which means less than 0.05 or 5%. Conclusion H3 Accepted, meaning that discrimination affects tax evasion.
- d. The tax rate variable has a significance value of 0.633 which means greater than 0.05 or 5%. Conclusion H4 Rejected, meaning that tax understanding has no effect on tax evasion.
- e. The tax system variable has a significance value of 0.000 which means it is smaller than 0.05 or 5%. Conclusion H5 Accepted, meaning that tax understanding affects tax evasion.
- f. The tax sanction variable has a significance value of 0.633 which means greater than 0.05 or 5%. Conclusion H6 Rejected, meaning that tax sanctions have no effect on tax evasion.

R² Test

The results of the R^2 test, then find out the Adjusted R Square value following the results of the coefficient of determination test:

Table 8. Test Results of the Coefficient of Determination (R²)

Model	R	R Square	Adjusted R Square	Std. Error of The Estim
I	,822 ^a	,675	,652	5.739

Source: Data Analysis, 2024

The coefficient of determination can be seen from the Adjusted R Square value, table 8 shows the Adjusted R Square value of 0.652 or 65.2%. This means that the independent variables, namely tax understanding, fairness, discrimination, tax rates, tax systems, and tax sanctions can explain the dependent variable, namely tax evasion by 65.2% while the remaining 34.8% (100% - 65.2%) is explained by other independent variables not included in this study.

DISCUSSION

The effect of tax understanding on tax evasion

Based on the research results, it is known that the understanding of taxation has a coefficient value of 0.023 with a Sig. value of 0.836 > 0.05. Thus the results of this study reveal that tax understanding has no effect on tax evasion so that H1 is rejected.

Based on these results, it means that theoretically a person who understands taxation should avoid committing tax evasion, the results of this study show the opposite result that tax understanding has no effect on tax evasion. This result seems to raise the question "Is a taxpayer who understands taxation more likely to be able to commit tax evasion because taxpayers know better where the loopholes in the applicable tax rules are?". Tax evasion will not occur only because of the understanding of taxation owned by taxpayers. A better understanding of

taxation owned by taxpayers can change the taxpayer's perspective on tax evasion. However, this fully applies to students. Students are prospective taxpayers and students are considered to understand taxation because taxation is in the curriculum of economics faculty students actually have the perception that understanding taxation does not affect tax evasion. Although understanding taxation is considered important in improving tax compliance, according to students' perceptions, this understanding does not always have a significant effect on tax evasion behavior. The main argument underlying this view is that tax evasion is more influenced by other factors beyond the understanding of taxation itself.

First, individual moral and ethical factors can be a major determinant in the decision to commit tax evasion or not. Despite understanding the tax rules well, if a person has low morals and ethics, the tendency to commit tax evasion remains high.

Second, the level of trust in the government and a fair taxation system also plays an important role. If students perceive that the tax system is unfair or the government is not transparent in managing tax funds, then the tendency to commit tax evasion may increase, regardless of their level of tax understanding.

Third, economic factors such as income, tax burden and opportunities to commit tax evasion can also affect tax evasion behavior. Students with low income or high tax burden may be more motivated to commit tax evasion even though they understand tax rules well. Therefore, although understanding taxation is important, other factors such as morale, trust in government, and economic conditions also need to be considered in an effort to prevent tax evasion among students and the wider community.

The results of this study are consistent and in line with several studies, namely (Yezzie, 2017) and (Tumewu & Wahyuni, 2019) which prove that tax understanding has no effect on tax evasion. However, the results of this study differ from research (Aji et al., 2021), (Fardhan et al., 2022), and (Nauvalia & Herwinarni, 2018) which prove that tax understanding affects tax evasion.

The effect of justice on tax evasion

Based on the research results, it is known that the justice coefficient value is 0.272 with a Sig. value of 0.162 > 0.05. Thus the results of this study reveal that justice has no effect on tax evasion so that H2 is rejected.

Based on these results, it shows that the use of money sourced from fair or unfair taxes will not affect tax evasion because taxes have become the obligation of all citizens who must be paid and tax evasion is an unethical act. Meanwhile, the results of this study show positive results and no effect for students. This shows that the use of money sourced from taxes fairly

or unfairly will not affect people's perceptions, especially students regarding tax evasion because students' trust in the government begins to decrease and tend to think that tax evasion is always ethical. Although the perception of fairness about the tax system is often a factor that influences a person's tendency to commit tax evasion, but in college students, this relationship can be intervened by educational factors and adequate knowledge about taxation. Good education and knowledge about the purpose of taxes and their benefits for the wider community are strong factors that can defeat perceptions of injustice and prevent students from engaging in tax evasion. With adequate knowledge, students can understand that taxes are an important contribution in financing infrastructure development, public services, and social welfare. They will realize that tax compliance is not only an obligation, but also a moral responsibility to support the nation's progress. Even if they have a perception that the tax system is unfair, this understanding can defeat the tendency to commit tax evasion. Thus, good education and knowledge factors are strong factors that cause students' perceptions of fairness to not affect their decisions to engage in tax evasion.

The results of this study are consistent and in line with several studies, namely (Mujiyati et al., 2018), (Karlina et al., 2020), (Tumewu & Wahyuni, 2019), (Eka Nilam Armina & Afrizal Tahar, 2019) and (Fardhan et al., 2022) which prove that justice has no effect on tax evasion. However, the results of this study differ from research (N. P. P. Sari et al., 2021a), (Mukoffi et al., 2022), dan (Fitria & Wahyudi, 2022) which prove that justice affects tax evasion.

The effect of discrimination on tax evasion

Based on the research results, it is known that the discrimination coefficient value is 0.491 with a Sig. value of $0.028 < 0.05$. Thus the results of this study reveal that discrimination affects tax evasion so that H3 is accepted.

Data analysis shows that the more forms of discrimination in the applicable tax regulations, the tax evasion is an ethical perception and vice versa the lower the level of discrimination, the tax evasion is an unethical perception. Discrimination affects accounting students' views on tax evasion. Discrimination in the field of taxation refers to conditions where the government provides tax services unequally to the public and taxpayers. The smaller the discrimination, the tax evasion behavior is considered unethical behavior, but if the discrimination is greater, tax evasion behavior can be considered ethical behavior.

Discrimination in the view of students can affect their perceptions of tax evasion for several reasons. First, discrimination can cause a sense of injustice and anger in students. They feel that they have been treated unfairly by society or certain institutions, thus influencing their view that unethical behavior such as tax evasion can be justified as a form of resistance to such

injustice. Second, discrimination can cause students to feel alienated or disrespected by society. This feeling can cause them to lack a sense of ownership or responsibility towards society, making them more likely to commit acts such as tax evasion that harm society as a whole. Third, discrimination can affect students' trust in the government or institutions deemed responsible for the discrimination. This lack of trust may make them not feel obligated to comply with regulations or pay taxes to the government. Therefore, the experience of discrimination may shape students' negative perceptions of society or government, which in turn may affect their acceptance of unethical acts such as tax evasion.

The results of this study are consistent and in line with several studies, namely (Mujiyati et al., 2018), (Mukoffi et al., 2022), (Fardhan et al., 2022), (Ningsih & Pusposari, 2016) and (Sudiro et al., 2020) which prove that discrimination affects tax evasion. However, the results of this study differ from research (Pratiwi & Prabowo, 2019), (Widjaja et al., 2017), and (Munfi'ah, 2020) which prove that discrimination does not affect tax evasion.

The effect of tax rates on tax evasion

Based on the research results, it is known that the tax rate has a coefficient value of -0.191 with a Sig. value of 0.633 > 0.05. Thus the results of this study reveal that tax rates have no effect on tax evasion so that H4 is rejected.

Based on these results, it shows that the higher or lower the tax rate set by the government will not affect someone not to commit tax evasion, meaning that if the taxpayer wants to commit tax evasion, it does not matter whether the tax rate is appropriate or not, the taxpayer will still commit tax evasion. Tax evasion occurs because people will tend to commit tax evasion because it is based on their personal interests, even though the tax rate set is appropriate it cannot make taxpayers not commit tax evasion because sometimes in its application there are often human errors or errors in calculating tax rates, although some students may think that high tax rates can encourage tax evasion behavior, but in reality their perceptions are not influenced by the amount of the tax rate itself. This can be caused by several factors. First, students generally do not have a fixed income or have not become taxpayers, so they do not feel the direct impact of the applicable tax rate. Second, students' perceptions of tax evasion are more influenced by other factors such as ethical education, social norms, and the level of trust in the government. Third, students may perceive that tax evasion is a morally unjustifiable act, regardless of the high or low tax rate. Therefore, although tax rates are often considered as one of the factors that can encourage tax evasion, in the context of university students, their perceptions do not seem to be significantly influenced by the amount of tax rates applied.

The results of this study are consistent and in line with several studies, namely (Zainuddin et al., 2021), (Ervana, 2019), (Styarini & Nugrahani, 2020), (Yulia & Muanifah, 2021) and (Sudiro et al., 2020) which prove that tax rates have no effect on tax evasion. However, the results of this study differ from research (Putri Pramesty & Ratnawati, 2023), and (Fitria & Wahyudi, 2022), which prove that tax rates affect tax evasion.

The effect of the tax system on tax evasion

Based on the research results, it is known that the tax rate has a coefficient value of 0.780 with a Sig. value of $0.000 < 0.05$. Thus the results of this study reveal that the taxation system has an effect on tax evasion so that H5 is accepted.

Data analysis shows that the taxation system makes the intention of taxpayers to embezzle considered unethical. a good taxation system, of course, the lower the student's view of the action to embezzle taxes which is considered ethical. A good tax system is if the calculation, payment, and reporting procedures can be carried out easily. The better the implementation of the taxation system, it will encourage the willingness of the public to pay taxes and the public will feel the convenience and good service by the government so that public trust in the government to manage funds sourced from taxes to spend the state in accordance with the rules. Thus, the public, especially students, will assume that this detrimental tax evasion is an unethical act to do. The results of this study reveal that the tax collection system as the most important part in the success of state tax collection. In Indonesia, three groups of tax collection systems have been implemented, namely the Official Assessment System, the Self Assessment System, and the With Holding. In addition to this, the role of tax authorities is also required to play an active role by having high integrity in carrying out their duties. The following paragraphs explain why the taxation system can affect students' perceptions of tax evasion:

The tax system that applies in a country can have a significant influence on students' perceptions of tax evasion. If the tax system is considered complex, unfair, or less transparent, then it can affect students' views on tax evasion behavior. First, a tax system that is complex and difficult to understand can cause students to feel confused and frustrated in fulfilling their tax obligations. Second, if the tax system is considered unfair, for example by disproportionate taxation or discrimination, then students may feel that tax evasion is a form of resistance to this injustice.

Third, the lack of transparency in the management of tax funds and low government accountability can reduce students' trust in tax institutions. Therefore, a good, fair, simple, and transparent tax system can increase students' trust and compliance with tax regulations, thereby

reducing their positive perceptions of tax evasion.

The results of this study are consistent and in line with several studies, namely (Intan Maharani et al., 2021), (Fardhan et al., 2022), (Wardani & Rahmawatiningsih, 2022), (N. P. P. Sari et al., 2021a) and (Tulit, 2022) which prove that the tax system affects tax evasion. However, the results of this study are different from (Tumewu & Wahyuni, 2019), (Agustina, 2020), (Karlina et al., 2020) and (Mujiyati et al., 2018) which prove that the tax system has no effect on tax evasion.

The effect of tax sanctions on tax evasion

Based on the research results, it is known that the tax sanction coefficient value is 0.198 with a Sig. value of $0.633 > 0.05$. Thus the results of this study reveal that tax sanctions have no effect on tax evasion so that H6 is rejected.

Based on these results, it shows that high and low tax sanctions will not affect the level of tax evasion. This means that even though tax sanctions have been applied in accordance with the law to all taxpayers who violate, whether or not the applicable tax sanctions are firm will not affect a person in committing tax evasion, because each person regarding whether or not the sanctions are firm also varies. Although tax sanctions are applied to prevent violations and increase compliance, research shows that these factors do not have a significant effect on student perceptions of tax evasion. This can be caused by several reasons. First, most students do not yet have a steady income and have not yet become taxpayers. Therefore, they may not fully understand the consequences and implications of tax sanctions in real life. Second, students' perceptions of tax evasion are more influenced by other factors such as ethical education, social norms, and the level of trust in the government. These factors play a greater role in shaping students' views on ethical or unethical behavior. Third, students may perceive that tax evasion is morally wrong, regardless of the amount of sanctions imposed. Therefore, although tax sanctions are one of the instruments to enforce compliance, in the context of university students, this factor does not seem to be a major consideration in shaping their perceptions of tax evasion.

The results of this study are consistent and in line with several studies, namely (Yezzie, 2017), (Karlina et al., 2020), (Natasya & Gunawan, 2022), (Pujiastuti & Indriyani, 2021) and (N. P. P. Sari et al., 2021b) which prove that tax sanctions have no effect on tax evasion. However, the results of this study are different from (Santana et al., 2020), (Fitria & Wahyudi, 2022), and (Putri Pramesty & Ratnawati, 2023) which prove that tax sanctions affect tax evasion.

CONCLUSION

Based on the results and discussion, it is found that understanding taxation has no effect on student perceptions of tax evasion, high or low understanding of taxation will not affect tax evasion. Justice has no effect on student perceptions of tax evasion, high or low justice will not affect tax evasion. Discrimination affects students' perceptions of tax evasion, the higher the discrimination by the government, the more ethical tax evasion is considered. Conversely, the lower the discrimination, the tax evasion is considered an unethical thing to do. Tax rates have no effect on student perceptions of tax evasion, high or low tax rates will not affect tax evasion. The tax system affects students' perceptions of tax evasion, the better the tax system, the tax evasion is considered an unethical act. Conversely, the lower the tax system, the more ethical tax evasion is considered. Tax sanctions have no effect on student perceptions of tax evasion, high or low tax sanctions will not affect tax evasion.

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