

**PERCEPTIONS OF ACCOUNTING STUDENTS TOWARDS TAX
EVASION ETHICS (EXPERIMENT S2 AND S3 ACCOUNTING
STUDENT SRIWIJAYA UNIVERSITY PALEMBANG)**



SCRIPT

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Accounting

Asked as One of the Requirements for Obtaining a Bachelor of Economics Degree

MINISTRY OF EDUCATION AND CULTURE

SRIWIJAYA UNIVERSITY

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2020

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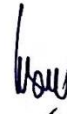
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MOTTO

No matter what happens in life, be good to people. Being good to people is a wonderful legacy to leave behind.

(Taylor Swift)

All our dreams can come true if we have the courage to pursue them.

(Walt Disney)

PREFACE

By giving thanks and gratitude to Allah SWT for the blessings of Grace, and His Gift, the writer can finally complete this thesis research entitled, “Perceptions of Accounting Students towards Tax Evasion Ethics (Experiment S2 and S3 Accounting Student Sriwijaya University Palembang).” This thesis is intended as one of the requirements for the examination in order to obtain a Bachelor of Economics degree program (S-1) Accounting Department, Faculty of Economics, Sriwijaya University.

In conducting research and writing of this thesis, the writer is always given guidance, assistance, support and enthusiasm and prayers from various parties around the author, both directly and indirectly. Therefore, with all humility and respect, on this occasion, the author would like to thank:

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2. **Mr. Prof. Dr. Taufiq, SE, M.Si** as Dean of Fakultas Economic Faculty Sriwijaya University.
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14. All parties who have helped and provided support both directly and indirectly in the process of preparing this thesis.

Finally, the author realizes that in the preparation and writing of this thesis is still far from perfection. Therefore, the writer needs criticism and suggestions as the writer's input and really hope that this thesis can be useful and useful for various parties who need it.

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ABSTRACT

Perceptions of Accounting Students towards Tax Evasion Ethics (Experiment S2 and S3 Accounting Students Sriwijaya University Palembang)

By:
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This study aims to analyze and test empirically: whether factors of justice, taxation, and discrimination affect tax evasion on S2 and S3 students. The theory used in this research is Attribution Theory. The population in this study were S2 and S3 accounting students at the Sriwijaya University Palembang campus. The sample used in this study uses quantitative descriptive methods. Data on this study were obtained primarily through questionnaires. The data analysis technique used is the Independent Sample T-Test hypothesis test. The results of this study indicate that factors of justice, the taxation system, and discrimination have a positive effect on tax evasion.

Keywords : *Perception, Tax Evasion, Justice, Taxation System, Discrimination*

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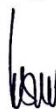


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ABSTRAK

Perceptions of Accounting Students towards Tax Evasion Ethics (Experiment S2 and S3 Accounting Students Sriwijaya University Palembang)

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Penelitian ini bertujuan untuk menganalisis dan menguji secara empiris: apakah faktor keadilan, sistem perpajakan, dan diskriminasi mempengaruhi penghindaran pajak pada mahasiswa S2 dan S3. Teori yang digunakan dalam penelitian ini adalah Attribution Theory. Populasi dalam penelitian ini adalah mahasiswa akuntansi S2 dan S3 di kampus Universitas Sriwijaya Palembang. Sampel yang digunakan dalam penelitian ini menggunakan metode deskriptif kuantitatif. Data pada penelitian ini diperoleh terutama melalui kuesioner. Teknik analisis data yang digunakan adalah uji hipotesis *Independent Sample T-Test*. Hasil penelitian ini menunjukkan bahwa faktor keadilan, sistem perpajakan, dan diskriminasi memiliki efek positif pada penghindaran pajak.

Kata Kunci: Persepsi, Penggelapan pajak, Keadilan, Sistem Perpajakan, Diskriminasi

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CHAPTER I

INTRODUCTION

1.1 Background

Globalization happening has eliminated the time and space limits of every individual in the world. This will have an impact on the realization of a free market in various sectors, including the economy. Each country must be able to compete in the free market in order to increase the growth and economic development of the country, including Indonesia. Economic observer from the Institute for Development of Economics and Finance (INDEF), Aviliani, SE., M.Sc. explained that a country's economic independence is defined as a country that does not depend on other countries, has a strong identity and character, and has economic resilience in dealing with various crises. In the process of realizing independence in promoting economic growth and development, Indonesia makes taxes a source of state revenue.

Tax is a forced contribution that obligated for citizen and given to countries by not receiving remuneration directly. Tax is dues that we pay for our facilitation in a country. In Indonesia, tax become one of the main revenue to fulfill our countries need. Taxation become focus of our country in this two decades.

Taxation used to transferring resources for the public sector, the government can't do their job well if there's no revenue from tax. Indonesia needs tax revenue to purse social and economic programmes,

provide public goods and services, such as clinics and roads, universities, schools, hospitals, defence and security (Muslichah & Ramadania, 2014).

Tax evasion is an issue that being discussed more since the case of Gaius Tambunan viral in taxation world. Mughal (2012) states that Tax evasion can happen because of the poor tax management. Otherwise, the target for state revenues that too large will cause the burden of achieving the target carried by the tax authorities become a psychological burden so it is feared that it can trigger deviant actions. The higher target of state revenue, the more manipulation in tax payments, especially by the government, thus making tax revenues are not optimal. Mughal also states that tax evasion can be described as taxpayer activities where they are not compliant and deliberately violated the law or violated tax laws with the aim of escaping from paying taxes that have become an obligation for taxpayers to pay taxes.

Tax Planning aims to reduce the amount of tax payments can be done with Tax Avoidance or with Tax Evasion. Although both have the same goal, the characteristics of them are very different. Tax avoidance is defined as tax avoidance activities by utilizing the gaps of tax regulations and legislation in force in the country where the taxpayer community is located. The difficulty of implementing tax avoidance makes a taxpayer tends to do tax evasion, which is to save tax by using methods that violate the tax provisions. Although tax avoidance and tax evasion are both tax deduction activities, but from a legal perspective tax avoidance is not a

violation because it uses legal loopholes that can be used to reduce taxes (Cahyonowati, 2014).

Tax evasion is usually done by companies by making false invoices, not recording some sales, or financial statements that are made are fake. But the practice of tax evasion as often found out, the mode of tax evasion is now changing. Companies usually report relatively small taxes, so there will be an inspection by the tax authorities. In Indonesia, the performance of a tax employee is determined by the success in collecting invoices and documents, all employees are competing to be able to collect as many deposits as possible. Inspection results are usually underpaid (Wicaksono, 2014).

The background of tax evasion is usually because tax is seen as a burden that will reduce one's economic ability. They must set aside part of their income to pay taxes. Even if there is no tax obligation, the money paid for taxes can be used to increase the fulfillment of their needs. Not only companies (corporate taxpayers) who carry out tax evasion (tax evasion), even the average rate of embezzlement of individual taxpayers is higher than corporate taxpayers (Ika, 2012).

Tax evasion is not only entirely the fault of the taxpayer, the role of many tax officials also supports it. Individual tax officers deliberately take advantage of loopholes from the weaknesses of the existing tax laws or tax regulations to carry out tax evasion. The actions of unscrupulous tax officials caused public confidence in accountant professionalism to

decline.

Musaibah (2012) examined the differences of students with accounting, business, and financial education backgrounds. The results showed there were no significant differences for any of the 18 questions asked. The results of the study indicate that tax evasion is ethical under certain conditions. The majority of respondents oppose the view that tax evasion is always or almost always ethical. Respondents justify tax evasion as an ethical practice if the tax system is unfair, the government is corrupt, wasteful, or if the government is involved in human rights violations. The weakest argument is in the case of tax evasion (tax evasion) currently seen from an Islamic perspective. As Muslims, tax evasion cannot be justified.

Tax evasion in Indonesia is still widely practiced. Examples of tax evasion cases: (1) Report sales smaller than they should; (2) Inflating company costs by charging fictitious costs; (3) Fictitious export transactions; and (4) Falsification of corporate financial documents. In the taxation provisions, there are still various loopholes that can be utilized by the company so that the amount of tax paid by the company is optimal and minimum overall. Optimal here is defined as, the company does not pay something (tax) that should not have to be paid, pays the tax with the 'least amount' but still done in an elegant manner and does not violate the applicable provisions

Nickerson (2009) discusses the dimensionality of ethical scales

regarding tax evasion. They surveyed about one thousand one hundred people in six countries. The findings show that tax evasion as a whole has three dimensions of ethical scale perception of the items being tested, namely: (1) fairness, which is related to the positive use of money, (2) the taxation system, which is related to tax rates and negative uses of money, and (3) discrimination, related to tax evasion under certain conditions. This research also concludes that tax evasion is considered the most justified in cases where the tax system is seen as unfair, the collected tax funds are wasted and where the government discriminates against several segments of the population.

This study took a sample of economics faculty students majoring accounting S2 and S3 in Sriwijaya University, because basically the sample was considered to have knowledge about taxation, which is when this student had received taxation subjects, already got bachelor degree, also later students will be the next generation who would continue to lead our country. The purpose of this study is to explain how perceptions of economics students from S2 and S3 accounting department of Sriwijaya University Palembang regarding tax evasion and accounting students would later become prospective taxpayers who already have knowledge of taxation in Indonesia.

Through this research, it is expected to be able to reduce tax evasion behavior because the challenges in collecting taxes in the future are getting bigger considering the practices of miss appropriation of tax

obligations are increasingly diverse. The factors use in this study in order to gain a deep conviction regarding justice, taxation system and discrimination. Therefore, this research is entitled "Perceptions of Accounting Student towards Tax Evasion Ethics (Experiment S2 and S3 Accounting Student Sriwijaya University Palembang)".

1.2 Formulation of the Problem

Based on the explanation on the background above, the formulation of the problem in this study is as follows:

1. Does justice affect student perceptions about tax evasion ethics?
2. Does taxation system affect student perceptions about tax evasion ethics?
3. Does discrimination affect student perceptions about tax evasion ethics?

1.3 Research Purpose

Based on the background and formulation above, the purpose of this study is to test and provide empirical evidence:

1. To know justice affect student perceptions about tax evasion ethics or no.
2. To know taxation system affect student perceptions about tax evasion ethics or no.

3. To know discrimination affect student perceptions about tax evasion ethics or no.

1.4 Benefits Of Research

The expected benefits can be taken from this study, namely:

- a. Theoretical Benefits

Provide information to be used as a reference for researchers who want to continue this research. Then, this research can find out what factors influence in perceptions of accounting students (S2 and S3) at Sriwijaya University.

- b. Practical Benefits

For institution as an input for information and also for the authorities that concerned with this research as a consideration in increasing compliance and awareness of individual taxpayers.

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