

Enhancement of Ethical Student Behavior Through Tax Volunteer Activities

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ABSTRACT

The Tax Volunteer Program is an activity to instill tax awareness to students as an effort by the Directorate General of Taxes with the Ministry of Education. The purpose of this study is to find out the tax volunteer program followed by students of the Faculty of Economics, Ganesha University of Education is able to educate and shape the character of students to understand and realize the importance of tax compliance. It is interesting whether the activities of tax volunteers are able to increase the ethical behavior of students in the field of taxation. This research uses a qualitative descriptive approach. The sample used in this study was students who joined the Tax Center program in Bali with a total of 185 people. The results of this study showed that judging from the integrity aspect 2.3% began to develop in terms of the ethical aspects of tax reporting, 83.3% had developed in the ethical aspect and 14.4% already had a culture in tax ethics. While from the aspect of objectivity 100% has had a culture to understand tax regulations.

Keywords: *Aspects of objectivity, Tax ethics, Tax volunteers.*

1. INTRODUCTION

The development of infrastructure in President Joko Widodo's development plan, of course, requires very large funding. Budget Revenue (APBN) is a breakdown of data on state revenue and expenditure in 1 (one) year. Taxes are the highest source of revenue in the state budget [1], [2]. Based on Law number 9 of 2020 on Budget and State Spending Revenue Fiscal Year 2021 State Revenue in 2021 is designed at Rp. 1,743.6 trillion with revenues from the tax sector is the highest source of revenue of Rp. 1,444.5 trillion or 82.8% of total state revenues. Given the large revenue from the tax sector, taxpayer compliance plays an important role [3].

Daniel & Wong [4] reveals that tax ethics are important for improving tax compliance, especially for taxpayers who have low awareness behavior. In addition, the existence of obedient behavior can be believed that fraud in taxation is an unethical behavior. Thus, the implementation of sanctions is expected to increase taxpayer compliance. Tax compliance research based on the moral aspect of taxes becomes a very interesting thing to examine further. Torgler [5] states that in general Asians have higher tax behavior than OECD countries (such as Canada, the United States, The United Kingdom), this is also due to the existence of a culture owned. Therefore, to improve the ethics and

understanding of taxpayers various ways are carried out by the government to secure the source of state revenue from the tax sector [6]. Some of them are conducting educational activities that target students in the school environment from elementary school to high school with a speaking tax program while at the college level through tax inclusion programs.

Related to tax inclusion, the Directorate General of Taxation cooperates with several universities including with Ganesha University of Education. The existence of this cooperation is expected to be able to increase awareness of taxation of learners, educators and education personnel at the higher education level. One activity that can increase student understanding and awareness is the activities of tax volunteers. Tax Volunteer is a state defense activity in the form of service by providing assistance (assistance) to the community in this case is a taxpayer to report his annual taxes. Previously this tax volunteer program has been implemented by piloting standardization of business processes that include registration, training, selection, and utilization of Tax Volunteers. This means that before becoming a volunteer, students will be given a wider supply of tax practices in addition to materials that have been received in the lecture including providing ethical debriefing and awareness of the importance of taxes.

Speaking with ethical awareness in the field of taxation, it became one of the research topics that are widely researched. There are several factors that affect the awareness of taxpayers to pay taxes. These factors include the firmness of the tax authorities, tax regulations, and several factors such as the taxpayer's trust in tax authorities, religiosity, morality, understanding taxpayer taxation, and several other demographic factors [1], [3], [7]–[12].

Related to the ethics of youth awareness, Jaya [11] stated that the current conditions, especially among young people, especially students, have less awareness. For them what they spend should have an immediate impact. Unlike taxes that do not get rewards or return services directly. Still according to Jaya [11], it is necessary to implement a program to improve students' understanding in more depth of the concept and issue of taxation. Arisandy [13] and Tene et al. [14] have found that understanding taxation can increase taxpayer awareness to comply with taxes. Therefore, it can be seen that there is an urgency to form the compliance character of prospective taxpayers from an early age, through increasing the understanding of taxation in the period of college education. This research suspects that the tax volunteer program followed by students of the Faculty of Economics, Ganesha University of Education is able to educate and shape the character of students to understand and realize the importance of tax compliance. It is interesting whether the activities of tax volunteers are able to increase the ethical behavior of students in the field of taxation.

2. LITERATURE REVIEW

2.1. Tax Ethics

Ethics in general, is a picture of the principles of morals. In addition, ethics are values owned by individuals based on beliefs (beliefs) and attitudes (attitudes) obtained from teaching or mimicking one's movements [15]. Song & Yarbrough [16] defines tax ethics as the norms or rules governing the conduct and conduct of citizens as taxpayers (taxpayers) in conjunction with government. Various issues related to ethics in taxes include the reported or unreported additional income in tax returns. This reduces the amount of tax that will be paid. Cahyonowati & Ratmono [15] mentioned that tax payments are an obligation for taxpayers by transferring people's purchasing power and then given to the government through taxes. With the enactment of a self-assessment system in tax collection in Indonesia that gives taxpayers freedom and discretion to calculate and pay their own taxes, then fraudulent behavior is very large. However, Alm, et al. [5] state that despite being given the freedom to determine the amount of taxes paid, individuals do not fully have opportunistic motivation to

behave fraudulently. For example, some individuals honestly report their tax liability even if they have the opportunity to cheat because they believe the fraudulent act is unethical.

2.2. Tax volunteers

The Tax Volunteer Program is an activity to instill tax awareness to students as an effort by the Directorate General of Taxes with the Ministry of Education. The Directorate General of Taxes emphasized that, this program involves third parties in this case students to assist counselling activities in improving taxpayer compliance. The task of the Tax Volunteers is to provide services directly to taxpayers in the form of annual tax return reporting assistance through e-filing services.

3. METHOD

This research uses a qualitative descriptive approach. Qualitative descriptive research is done by describing problems or issues that have been identified, or in other words as an attempt to uncover existing facts [17]. In this study, the phenomenon that wants to be revealed is related to the ethical perception of students as prospective taxpayers, when they have been exposed to the activities of tax volunteers. The data used in this study is primary data, which is data obtained directly from sources or informants. Data collection methods are carried out using structured and unstructured interview methods related to student ethical perceptions. In addition, the assessment was conducted by researchers with rubric assessment of student ethical behavior after participating in tax volunteer activities with the provision of questionnaires.

Related to the sample, the samples used in this study are students who are members of the Tax Center program in Bali, namely the Tax Center of Universitas Pendidikan Ganesha, Tax Center of Dhyana Pura University, Tax Center of Warmadewa University, and Tax Center of Bali State Polytechnic (P politeknik Negeri Bali). The details are as follows:

- 1) Tax Center Universitas Pendidikan Ganesha: 45 people
- 2) Tax Center Universitas Dhyana Pura: 45 people
- 3) Tax Center Universitas Warmadewa: 50 people
- 4) Tax Center Politeknik Negeri Bali: 45 people

The total number of tax volunteers in Bali in 2021 is 185 people. The selection of informant samples was conducted by purposive sampling, i.e. students who are registered as tax volunteers in 2021. This is in accordance with the purpose of the study, which is to uncover the ethical perception of tax volunteer students.

While the respondents who will be interviewed are the Coordinators of each tax volunteer.

After the data is collected, then the stage of analysis of data on the results of interviews obtained from research samples. In addition, this study also uses assessments of tax ethics. There are two (two) indicators used in assessment, namely integrity and objectivity. From the results of the assessment, the conclusions were drawn related to the ethical views of tax volunteers in general, and the success of tax volunteer programs in shaping the ethical values of students as prospective taxpayers.

4. RESULTS & DISCUSSION

Tax center is a container formed by every college to accommodate Tax Volunteers as a supporter of academic activities and focuses on providing services to the community in the field of taxation. Especially for Bali, tax centers that have been formed include Tax Center of Ganesha Education University, Tax Center of National Education University, Tax Center Universitas Warmadewa, Tax Center of University dhyana Pura, Tax Center of Tri Atmamulya University, Tax Center of Polytechnic Negari Bali and the newly formed tax center of Mahasaraswati University Denpasar. Before providing services to the community, of course, Tax Volunteers are given debriefing related to taxation by the tax officer from the Directorate General of Taxes including the provision of awareness of the importance of taxes. One of the roles of tax volunteers is to help djp performance in providing services to taxpayers in efficient reporting service time. Regarding this Tax Volunteer program, researchers intend to uncover the extent of their ethical conduct views towards tax awareness.

Based on the results of an interview with Ni Putu SK (21th) tax volunteers who served in KPP Pratama Singaraja stated that this tax volunteer program was very helpful, especially in implementing the theory obtained in the lecture. In addition, this tax volunteer activity also has an excellent impact in terms of additional knowledge because tax volunteers get training on additional tax rights and obligations from off-campus practitioners, one of which is from the DJP, so that with this knowledge can provide tax awareness early on. The same thing was also said by Kadek AB (20 Years) who is a tax volunteer serving at KP2KP Kerobokan stated that the tax volunteer program can provide additional information about taxation directly obtained by tax volunteers. This provides new knowledge that has not been obtained before. The interesting thing in this program is that it can also hone and practice the tax theory that has been obtained before. This volunteer tax activity has an impact on the important information that taxes are very important for

the country, so it needs our role as a younger generation to help and realize the importance of taxes.

Made PI (21st) tax volunteers who served in KPP Denpasar Timur who stated that the tax volunteer program is one of the passions to process and learn as a prospective taxpayer in increasing the knowledge and awareness of taxation owned. This program can also be said as a container in increasing knowledge before graduating and jumping into the world of work later. So from this, as prospective taxpayers will certainly understand and understand related procedures and obligations of taxpayers that must be implemented.

The expression is in line with the statement of Mr. I Ketut Yasa, S.E., M.M. as Head of Extension and Service Section P2 Public Relations Kanwil Bali revealed that this tax volunteer activity motivates students as an application of theories obtained during the lecture to be the basis of students joining tax volunteers. This can be seen from how these tax volunteers process from several stages ranging from the registration process, training and selection, so that the tax volunteers who use it are those who have passed the selection, so that it has guaranteed that tax volunteers have understood their duties and responsibilities as tax volunteers. Based on this tax volunteer program is certainly very pleased to be implemented again to overcome the limited number of human resources in this case the tax officer to provide education to taxpayers, then the involvement of third parties, namely tax volunteers are still needed in the coming years. This is also supported by the statement of Mr. Indra as the Manager of the Bali Regional Tax Center Association and the heads of tax centers in Bali who stated that the activities of tax volunteers are a positive activity that benefits many students who will later replace the existing taxpayer position. By jumping directly into spaciousness, pay attention to the existing conditions, so they understand what to do especially in securing taxes as a large state revenue. In addition, the debriefing and training provided by practitioners can certainly open more insights in their hopes of improving ethics in the field of taxation.

Research conducted by Putrid and Mudji (2012) states that the work done by volunteers is a noble work and offers a variety of tasks because it can help others in need. In addition, with the work done volunteers will gain new experiences, with interesting and noble tasks that will affect their work motivation because they can channel their social desires. The statement submitted by some respondents is in line with the theory of motivation that states that a person will pursue an activity if there is a set of energy or encouragement from inside and outside the individual to perform the activity. Every individual will spend most of his time when motivated to participate in an activity. The basis of this motivation can be seen from the activities of tax

volunteers organized by DJP. This tax volunteer motivation is dominated by intrinsic motivation that comes from the drive within a person. Fellow tax volunteers are predominantly motivated by great curiosity and the drive to learn more deeply by participating in off-campus activities as opposed to focusing solely on on-campus learning. In addition, the experience provided by DJP in the form of serving WP directly also motivates fellow tax volunteers because they can feel the experience of interacting directly with WP in solving the problems they face. When viewed from the statements given by all respondents, fellow tax volunteers are certainly motivated to follow this activity to be able to improve the ability, knowledge and of course increase behavior aware of the importance of taxes.

Related to the results of ethical assessments of 185 tax volunteers throughout Bali through the spread of questionnaires with the Google form platform, the number of tax volunteers who filled only as many as 84 people. This is because some tax volunteers have difficulty accessing to contact in addition to some of them have completed their education. Based on the results received, the results of assessments based on aspects of integrity where they must be honest in conveying the amount of income received in 1 (one) year from 84 respondents, 2 respondents (2.3%) began to develop in terms of ethical aspects of tax reporting. They have written down the amount of income they have even though it is still just a matter of money. Still from the integrity aspect as many as 70 respondents (83.3%) have developed in the ethical aspect. They have written down the amount of income they received and that has been deducted or taxed by another person or institution. The remaining 12 respondents (14.4%) already have a culture in tax ethics. They write down the amount of income they earn either from work or from other incomes. The results of assessment of aspects of objectivity where they understand the basic aspects of applicable tax regulations. Of the 84 respondents, all respondents said they understood how to calculate income tax, understood the period of payment and tax reporting. This shows that 100% (one hundred percent) has had a culture for understanding tax regulations.

5. CONCLUSION

Ethical awareness in the field of taxation is one of the research topics that are widely researched. There are several factors that affect the awareness of taxpayers to pay taxes. These factors include the firmness of the tax authority, tax regulations, and several factors such as the taxpayer's trust in tax authorities, religiosity, morality, understanding taxpayer taxation, and several other demographic factors. Therefore, it can be seen that there is an urgency to form the compliance character of prospective taxpayers from an early age, through

increasing the understanding of taxation in the period of college education. To that end, researchers are interested in knowing whether tax volunteer activities are able to increase the ethical behavior of students in the field of taxation. This research uses a qualitative descriptive approach. The sample used in this study was students who joined the Tax Center program in Bali with a total of 185 people. The results of this study stated a wide range of respondents' results related to the success of tax volunteer programs in shaping the ethical value of students as prospective taxpayers.

Based on interviews with respondents in accordance with the indicators stated that, judging from the aspect of integrity 2.3% began to develop in terms of ethical aspects of tax reporting, 83.3% had developed in the ethical aspect and 14.4% already had a culture in tax ethics. While from the aspect of objectivity 100% has had a culture to understand tax regulations. In addition, respondents also stated that the tax volunteer activity is a positive activity that provides many benefits to students who will later replace the existing taxpayer position. By jumping directly into spaciousness, pay attention to the existing conditions, so they understand what to do especially in securing taxes as a large state revenue. In addition, the debriefing and training provided by practitioners can certainly open more insights in their hopes of improving ethics in the field of taxation. The results of this study certainly can not be separated from the limitations, especially from the number of respondents who do not include all respondents from universities in Bali due to time and system limitations in the pandemic period. So that in the future it is expected that the next researcher in addition to increasing the number of respondents can also conduct research using quantitative testing to measure the extent of motivation, benefits and role in following tax volunteers.

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