SIMPOSIUM ILMIAH AKUNTANSI 6

THE INFLUENCE OF TAX EDUCATION AND TAX MORALE ON THE TAX AWARENESS OF THE YOUNGER GENERATION IN MEDAN

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A R T I C L E   I N F O

ABSTRACT

The higher tax revenue target results in the need to increase the number of people who are compliant in paying and reporting taxes. The younger generation as the nation's successor is a group of people who have the potential to increase tax revenue. For this reason, the level of tax compliance they have is something that needs to be considered. This study aims to determine the level of tax compliance of the younger generation seen from the ownership of tax morale, public awareness of paying taxes, and tax knowledge. The sample in this study were Strata-1 level students who were actively pursuing higher education in the Medan area using convenience sampling technique. Based on the results of research and discussion that has been done, the authors draw conclusions that tax education variables affect the awareness of the younger generation in Medan. Tax Morale variables affect the awareness of the younger generation in Medan. Tax education and tax morale variables affect the awareness of the younger generation in Medan. With the results of the determination test showing that 78.8% of tax awareness is influenced by variable factors of tax education and tax morale and the remaining 21.2% is influenced by other factors not examined on this occasion.

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INTRODUCTION

State revenue comes from both the tax and non-tax sectors. The tax sector is generally considered an important contributor to total domestic revenue worldwide. IKPI, Jakarta: Deputy Minister of Finance II Thomas Djiwandono announced that tax revenue until August 2024 reached IDR 1,196.54 trillion. The amount is equivalent to 60.16% of the target set this year of IDR 1,988.9 trillion. The realisation of tax revenue in August 2024 decreased by 4.02% compared to the same period last year of IDR 1,246.97 trillion. One of the important things in helping to increase state revenue, especially in the tax sector, is the level of taxpayer compliance in reporting and paying taxes that are their responsibility (Indonesian Tax Consultant Association, IKPI).

According to Law of the Republic of Indonesia Number 6 of 1983 concerning General Provisions and Tax Procedures as amended several times lastly by Law of the Republic of Indonesia Number 7 of 2021, Tax is a mandatory contribution to the state owed by individuals or entities that are compelling based on the Law, with no direct reward and used for state purposes for the greatest prosperity of the people. Thus, people who have fulfilled the provisions such as having their own income, are taxpayers who have an obligation to contribute to the state by being compliant about taxes (HPP Law NO 07/2021).

Based on a presentation from the Directorate General of Taxes (DGT). The formal compliance ratio of taxpayers is set to reach 80 per cent. As of 31 March 2024, it is known that the formal compliance ratio has been achieved at 81 per cent, so far it is considered quite good. However, the DGT will continue to encourage various ways to achieve the compliance target. However, the taxpayer compliance ratio according to the Organisation for Economic Cooperation and Development (OECD) standard is in fact 85 percent. This means that the taxpayer compliance ratio in Indonesia is still below the international standard. Nevertheless, from year to year, the government continues to align the taxpayer compliance ratio target with

the OECD standard. But in reality, in Indonesia, the realisation of the taxpayer compliance ratio is still less than 85 per cent. Thus, compliant taxpayers are still needed in the future (MIB.group).

Taxpayer awareness is knowing, acknowledging, appreciating, and obeying the applicable tax provisions and having the seriousness and desire to fulfil their obligations (Waluyo, 2014). The problems faced regarding tax awareness in the younger generation are that they are still more focused on their daily needs such as the costs incurred to buy some of the needs of young people in general so that they do not think that there are tax obligations that they must fulfil, resulting in a lack of tax awareness among the younger generation. As for what affects the tax awareness of the younger generation, one of them is tax education and tax morale.

Tax education, which is every effort and process in developing and increasing the potential of citizens (physical, spiritual, moral, and intellectual) to produce high tax awareness behaviour, increased knowledge, and high taxation skills, and increased tax compliance (Qona'ah, et al, 2023). As for the problems faced regarding tax education for the younger generation, namely, regulations that change too quickly regarding the tax system in Indonesia, thus creating a lack of understanding in the field of taxation for the younger generation (Article 1 Number 1 PER-12/2021).

Another issue that affects tax awareness is tax morale. Can be defined as motivation from within to pay taxes (Anggara and Laksmi, 2024) Tax morale can be an important determinant of voluntary tax compliance. The motivation to pay taxes will arise as a moral obligation. The problems faced related to tax morale in the younger generation are the lack of trust of the younger generation in tax management carried out by the government.

Based on this explanation, it can be seen that people are expected to have an awareness of the importance of paying taxes. To help increase state tax revenues and taxpayer compliance in Indonesia until the future, it takes people who have the potential to become additional taxpayers who have morals, awareness, and tax knowledge and take the initiative to comply with the applicable tax system. People who have this potential are the younger generation, especially students. Students as the young generation are the closest group who will enter the world of work and have the potential as potential taxpayers in the future. In the future, students will have their own income and this makes them prospective taxpayers who will report and deposit taxes to the state. Sourced from the Central Statistics Agency (BPS), the number of students across Indonesia in early 2023 is 7.8 million people. This figure is large enough to increase the number of taxpayers in This figure is large enough to increase the number of taxpayers in Indonesia, especially individual taxpayers and has the potential to help increase tax revenue and the level of taxpayer compliance in the future. Based on this background, this study intends to determine the effect of tax morale, awareness of paying taxes, and tax knowledge on the compliance of young generation taxpayers, especially students in the Medan area. The area is expected to represent the diversity of student backgrounds throughout Indonesia.

The purpose of this study is to determine and analyse whether education and tax morale affect the tax awareness of the younger generation in Medan. This research can be used as research material to add insight and knowledge about education and tax morale affecting the tax awareness of the younger generation. Based on the description that motivates the author to conduct research, the author formulates the problems to be discussed, namely: Do education and tax morale affect the tax awareness of the younger generation in Medan?

LITERATURE REVIEW
1. Tax Definition

Taxes are compulsory contributions to the state owed by individuals or bodies that are compelling based on the Law, with no direct reward and are used for state purposes for the greatest prosperity of the people (Waluyo, 2014).

Tax can also be interpreted as an obligation to give part of one's wealth to the state because of a situation, event, or action that gives a certain position. The contribution is not a punishment but an obligation based on regulations set by the government and is coercive in nature. The purpose of tax is to maintain the welfare of society (Djajaningrat).

2. Tax Awareness

Awareness is defined as a behaviour or attitude towards an object that involves assumptions and feelings and a tendency to act according to the object. Taxpayer awareness is the most important thing in today's modern taxation system. Because a person's taxpayer awareness (taxpayer) in order to be willing to report and pay taxes to the state is very important to be able to finance every government development programme and for the general welfare of its citizens. A person's tax awareness (taxpayer) can be seen from the seriousness and desire of a taxpayer to fulfil his tax obligations which are shown in the taxpayer's understanding of the tax function and the taxpayer's seriousness in paying and reporting his taxes (Eswati, et al, 2019).

According to Astana & Merkusiwati (2017), taxpayer awareness is a person's good faith to fulfil the obligation to pay taxes voluntarily. The higher the level of taxpayer awareness, the better the understanding and implementation of tax obligations, so as to increase taxpayer compliance itself. Taxpayer awareness (tax consciouness) is an element from within humans to be able to understand a reality and a way to act or respond to that reality. If the awareness of taxpayers is high, the awareness to pay taxes will also be high and the State's revenue from taxes will increase.).

According to Rahayu (2020) there are several indicators of taxpayer awareness in taxation if:

a. Taxpayers have knowledge about tax regulations and then express their knowledge in their behaviour related to tax obligations.
b. Taxpayers have knowledge and then understand it so that they can complete tax obligations.
c. Taxpayers have an understanding of taxation and use it in decision making in addressing their tax obligations.

3. Tax Education

Tax education is every effort and process in developing and increasing the potential of citizens (physical, spiritual, moral, and intellectual) to produce high tax awareness behaviour, increased knowledge, and high taxation skills, and increased tax compliance (Putriani and Budiartha, 2016).

The problems faced related to tax education in the younger generation are the regulations that change too quickly regarding the tax system in Indonesia, thus creating a lack of understanding in the field of taxation for the younger generation. The purpose of tax education is to increase tax awareness through tax knowledge and improve tax knowledge and skills. In addition, another goal is to improve tax compliance through changes in taxpayer 4 ☐ ISSN : 3032-6206 (Online) Scientific Symposium on Accounting (SIA) V, p.1-5 behaviour so that they are more understanding, aware, and concerned in exercising their rights and fulfilling their tax obligations (DDTC News).

According to Winerungan in Putriani and Budiartha (2016) there are several indicators of tax education, namely:

a) Conduct socialisation.
b) Conduct discussions with taxpayers.
c) Provides direct information from tax officers to taxpayers.
d) Installation of advertisements about tax procedures on billboards.
e) Provision of information on the Directorate General of Taxes web site.

4. Tax morale

According to the Big Indonesian Dictionary (KBBI), morality means the teaching of good and bad that is derived from attitudes, obligations, actions, behaviour, and so on. Moral is also an action or behaviour that is socially acceptable, reasonable, and appropriate if done properly. It is the same with the world of taxation, where good morals or attitudes have an important role in realising tax compliance in a country.

Tax morale is a motivation that fuses in a person in complying with his obligations as a taxpayer. It also refers to a person's sense of willingness or instinct in voluntarily contributing to the state by complying and paying taxes on time. In short, tax morale is a person's motivation

voluntarily and not under duress in fulfilling his obligation to pay taxes (Torgler and Schneider, 2007).

The Organisation for Economic Co-operation and Development (OECD), a global organisation whose mission is to create a strong, clean and equitable global economy, also reveals at least three factors that affect tax morale, including:
a) Satisfaction with public services
b) Trust in government
c) Responses to corruption

According to the OECD, the low tax morale of taxpayers, especially in the current situation, will greatly affect the level of compliance and the acquisition of tax revenue is increasingly hampered. Minister of Finance Sri Mulyani Indrawati said that the low tax revenue or tax ratio is due to the loopholes in government policies in taxation and the relatively easy practice of tax evasion in Indonesia.

Indicators that affect tax morale refer to Torgler's (2007) argument explained in (McKerchar, Bloomquist, & Pope, 2013) that there are 3 (three) main factors in order to understand tax morale, namely:
a) Moral rules, in the form of religious observance, willingness to pay zakat and perceived equality between tax payments and religious donation payments.
b) Perceptions of fairness in the tax system, in the form of the application of progressive tax rates on income, the application of tax sanctions and the perceptions of taxpayers registered in Indonesia.
c) The level of trust in Government Institutions in the form of belief that the taxes paid by the public have been used properly by the government for welfare and the perception of the importance of a government that is realised through participation in elections.

RESEARCH METHODS

1. Research Approach
The research method used in this research is an associative method with a quantitative approach. The associative method is a method that intends to explain the causal relationship and influence between variables through hypothesis testing. Associative data analysis aims to analyse the problem of the relationship between one variable and another (Juliandi, et al, 2015). This research was conducted to determine the variable value of the level of tax awareness of the younger generation.

2. Object of Research
This research was conducted at Universitas Potensi Utama which is located at K.L Yos Sudarso Km. 6.5 No. 3-A, Tanjung Mulia, Kec. Medan Deli, Medan City, North Sumatra 20241.

3. Identification of Research
Variables In this study, there are three variables, namely the independent variable:
a) The dependent variable is tax awareness (Y).
b) The independent variables are Tax Education (X1) and Tax Morale (X2).

4. Population and Sample
The population in this study were all students majoring in accounting at Universitas Potensi Utama who had studied taxation as many as 50 people. The sample in this study were all students majoring in accounting at the University of Main Potential who had studied taxation. For sampling using saturated samples, which means that the entire population is a sample, namely 50 students from the Faculty of Economics and Business Potensi Utama University.

5. Data Collection Methods
The data collection techniques used by the author are questionnaires, interviews and observations. According to Juliandi, et al (2015: 115) "Data collection techniques are what and how researchers collect data".

RESULTS AND DISCUSSION
Classical Assumption Test
In the regression method, several problems are usually found, so an assumption test is carried out which includes testing:

Normality Test
The test results were obtained as follows:

Tabel 1. One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		50
Normal Parameters[a,b]	Mean	,0000000
	Std. Deviation	1,94017224
Most Extreme Differences	Absolute	,082
	Positive	,071
	Negative	-,082
Test Statistic		,082
Asymp. Sig. (2-tailed)		,200[c,d]

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

The test results show that the data has a significance level of 0.200. This shows that the resulting significance level is greater than 0.05. Thus the data analysed in this study is normally distributed.

Multicollinearity Test.
In this study, to test the presence of multicollinearity, it can be seen from the VIF (Variance Inflation Factor) value or tolerance value. Multicollinearity occurs if the VIF value < 10 or tolerance value < 0.10. The results of the VIF calculation for each independent variable are presented in the following table::

Tabel 2. Coefficients[a]

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	Tax Education	0,211	4,743
	Tax Morale	0,211	4,743

a. Dependent Variable: Tax Awareness

Based on the table above, it shows that each VIF value is around 1 to 10, as well as the tolerance value results close to 1 or above 0.05. Thus it can also be stated that this regression model does not have multicollinearity problems.

Heteroscedasticity

Test The following is a scatterplot graph of the regression model in this study:

Tabel 3. Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.471	1.107		1.328	.191
	Tax Education	.060	.052	.250	1.155	.254
	Tax Morale	-.074	.039	-.412	-1.905	.063

a. Dependent Variable: Abs_RES

The results of the heteroscedasticity test table 5. It can be seen that the Sig. value of each variable is 0.254 for the tax education variable and 0.063 for the tax morale variable. From these results, it can be concluded that the regression equation model does not experience heteroscedasticity. This is because the value of each variable is not significant, or the Sig. value is greater than 0.05.

Multiple Linear Regression Results

The results of data processing obtained a regression equation::

Tabel 4. Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	3,852	1,960		1,965	0,055
	Tax Education	0,375	0,120	0,448	3,130	0,003
	Tax Morale	0,489	0,149	0,471	3,292	0,002

a. Dependent Variable: Tax Awareness

From the data above, the regression equation model is:
$Y = 3{,}852 + 0{,}375X1 + 0{,}489X2$

To interpret the results of the analysis, it can be explained as follows:
A constant of 3.852 with a positive parameter indicates that all independent variables (tax education and tax morale) are considered constant or do not change towards tax awareness. In the equation, the constant value a = 3.852 indicates that if the tax education variable (X1) and tax morale (X2) do not exist, then tax awareness (Y) is 3.852.

The X1 regression coefficient, namely tax education, shows a positive coefficient of 0.375, thus it can be seen that tax education has an effect on tax awareness. The value with X1 = 0.375 indicates that the value of tax education positively affects tax awareness by 0.375 (37.5%), if the tax education variable increases by 1 unit, it will increase tax awareness by 0.375 (37.5%).

The regression coefficient X2, namely tax morale, shows a positive coefficient of 0.489, thus it can be seen that tax morale affects tax awareness. The value of X2 = 0.489 indicates that the value of tax morale affects tax awareness by 0.489 (48.9%), if the tax morale variable increases by 1 unit, it will increase tax awareness by 0.489 (48.9%).

T Test

The t test is used to test the effect of independent variables on independent variables (dependent) separately or individually. Based on the results of the analysis, the results of the t test can be seen as shown in table 4.

Based on Table 4, it is known that the tcount value of the tax education variable is 3.130 which is then compared with the t value$_{tabel}$ with n = 50 and dk = n - 2 = 48, then t_{tabel} = 1.677 or t_{count} > t_{tabel} , namely 3.130> 1.677, then the tax education variable has and is significant with the tax awareness of the younger generation in Medan.

These results are in line with the research of Sahwitri Triandani, et al (2023) and Panggiarti and Sarfiah (20230 which state that tax education can affect the tax awareness of the younger generation. The younger generation is increasingly aware of paying taxes, and is followed by their compliance in paying taxes. This means that the younger generation understands and is fully aware of their obligation to pay taxes, but is not always obedient to pay taxes, as evidenced by the respondents' responses that link taxpayer awareness and taxpayer compliance are relatively moderate.

The test results above can prove that the government programme in the form of education to encourage taxpayer compliance has been successful. This is in accordance with attribution theory which explains that impression formation will affect a person's behaviour. Through tax education, the public is invited to think, discuss, talk, not only does the government seek additional tax revenue through, but wants to raise awareness about state obligations. Education on taxpayer compliance, tax socialisation is needed so that taxpayers universally know the important role of taxes for state development, so that they are able to participate in building the country by paying taxes, socialisation is the process of guiding individuals into the social world. Socialisation is done by educating individuals about the culture that must be owned and followed, in order to become a good member in society and in various special groups, socialisation can be considered the same as education. Socialisation is important to answer the perception of the community that there is still a value that does not provide convenience in service users, because it is considered not to examine their entire document, resulting in service users having to go back and forth so that it seems difficult, complicated and does not provide convenience (Qona'ah, 2023).

The t_{count} value of the tax morale variable is 3.292 which is then compared with the t value$_{tabel}$ with n = 50 and dk = n - 2 = 48 then t_{tabel} = 1.677 or t_{count}>t_{tabel} which is 3.292>1.677 then the tax morale variable has a positive and significant influence on the tax awareness variable of the younger generation in Medan.

These results are in line with the research of Anggara and Laksmi (2024) and Nurcahaya and Kuniati (2022) which state that tax morale can affect the tax awareness of young generations. tax morale will increase if taxpayers believe that other people are honest in paying their taxes. Individuals as social creatures can be influenced by others. Likewise, the influence of strong surrounding people will affect the value of tax morale. If other people are considered honest in carrying out their tax obligations, then individuals will be influenced to participate in carrying out their tax obligations. The less individuals think that people they know well are committing acts of non-compliance, the less willing they are to report non-compliance (Nurcahaya and Kuniati, 2022).

With the encouragement from within to fulfil their obligations voluntarily, it can ensure that people contribute to the tax system without having to be forced. But there are also things that reduce tax morale, namely people's perceptions of the misuse of tax money, as well as a sense of distrust of the government that they still think the government's performance in allocating tax money has not been done well. These factors are important because they reflect the tax payment behaviour of taxpayers (Awaluddin, et al, 2022).

F test

This test is intended to test whether the regression model with the dependent variable and the independent variable has a statistical effect. The F test results obtained the following result:

Tabel 5. ANOVAᵃ

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	724,671	2	362,335	92,328	,000ᵇ
	Residual	184,449	47	3,924		
	Total	909,120	49			

a. Dependent Variable: Tax Awareness

b. Predictors: (Constant), Tax Education, Tax Morale

Based on table 5. it is known that the value of Fcount = 92.328, while the value of Ftabe l at a = 0.05 with n = 50 and df = n - k obtained the value of Ftabel 3.20 from these results it is known that F$_{count}$> F$_{tabel}$, and the significance of 0.000 or smaller than a = 0.05 which means that the variables of tax education and tax morale together have a positive and significant effect on the variable tax awareness of the younger generation in Medan.

These results are also in line with the research of Anggara and Laksmi (2024) which states that the effect of taxpayer awareness, tax morals and understanding of tax benefits on domestic individual taxpayer compliance. Most students who are interested in working as public accountants mainly want to get a lot of work experience, in other words, public accountant jobs are not for long-term employment).

With tax awareness, young people will understand more, and carry out their obligations properly and realise that delays and tax payments if not in accordance with taxation provisions can hamper development and lack of financial resources which is certainly detrimental to the State. Someone who has a high level of tax awareness realises that taxes are determined and regulated based on laws and knows the function of taxes used as national financing. Tax awareness is a form of participation in supporting the country's development in order to improve the welfare of society. Tax awareness makes someone want to pay taxes because they feel they are not harmed by the taxation imposed. By understanding and knowing that the function of taxes is to regulate and finance the state, and realising taxes are a form of participation to help the development of a country, it can make people obedient to these rules (Awaluddin, et al, 2022).

Test the Coefficient of Determination.

The R-square value is to see how the variation in the dependent variable is influenced by the variation in the independent variable

Tabel 6. Model Summaryᵇ

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,893ᵃ	,797	,788	1,98102

a. Dependent Variable: Tax Awareness

b. Predictors: (Constant), Tax Education, Tax Morale

The data above shows the Adjusted R-square value of 0.788, this means that 78.8% of the variation in tax education and tax morale is determined by the role of these variations with sentences such as tax education and tax morale in influencing tax awareness is 78.8% while 21.2% is the contribution of other variables that are not included in this regression model.

This is in line with the quote (Samiun, 2017) which states that financial rewards have a significant effect on career choice, these results prove that financial rewards are an important factor influencing career choice as an auditor. Accounting students who choose a career as an auditor want a high salary, get a bonus if they work better than the standards given, get benefits according to their needs and financial rewards in the long term.

And also research (Juliansah and Suryaputri, 2016) which states that the accounting profession is in the spotlight for business people and society because it is considered as one of the parties that can make a major contribution in solving the problems they face. Especially for the public accounting profession, they are required to be able to maintain public trust and carry out each of their activities to the fullest so that the public accounting career is a career that is considered promising. bright prospects because this profession provides intellectual challenges and invaluable learning experiences.

In choosing the career they will pursue, accounting students have various kinds of considerations to choose what career they will pursue. Students majoring in accounting who are not only pursuing income, but wish to develop themselves in the field of accounting and auditing tend to choose a public accounting career. There is a certain satisfaction when obtaining professional recognition or recognition of his work achievements in a public accounting career, considering that certain skills are needed.

CONCLUSIONS

Based on the results of the research and discussion that has been carried out, the authors draw conclusions:

1. Tax education variables affect the awareness of the younger generation in Medan.
2. The Tax Morale variable affects the awareness of the younger generation in Medan.
3. Tax education and tax morale variables affect the awareness of the younger generation in Medan. With the results of the determination test showing that 78.8% of tax awareness is influenced by variable factors of tax education and tax morale and the remaining 21.2% is influenced by other factors not examined on this occasion.

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