WHAT IS THE YOUNG GENERATION INTENSION IN DOING TAX EDUCATION?

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ABSTRACT
The behavior of the young generation to be willing to carry out tax education through the tax volunteer program is classified as a useful activity in increasing tax compliance. The theory of planned behavior is one pattern that can be used to identify factors that influence a behavior, in this case is the behavior of conducting tax education through a tax volunteer program. The purpose of this study is to find empirical evidence about the influence of attitudinal factors, subjective norms, perceptions of controlling behavior and intention of the younger generation in this case students towards the behavior of conducting tax education through a tax volunteer program. This type of research is descriptive research verification with a quantitative approach. Variables in the study included independent variables consisting of attitude (X₁), subjective norm (X₂), and perceptions of behavioral control (X₃). The intervening variable used is intense (Y), the dependent variable used is student behavior in conducting tax education through a tax volunteer program (Z). The results of this research are, known that Attitude (X₁), and the perceived behavioral control (X₃) affect the behavior of young generation as a students in conducting tax education with a tax volunteer program (Z) through intention (Y) as an intermediate variable. Or in other words attitudes and perspectives controlling the behavior of a student affect their intentions in carrying out a behavior, which in this case is doing tax education with a tax volunteer program.

KEYWORDS
Intention, Behavior, Tax Volunteers

INTRODUCTION
The independence of a country's budget is reflected in the state financial plan that has been prepared previously, which is contained in the State Budget. The State Expenditure Budget Plan (RAPBN) is the annual financial plan of the state government approved by the House of Representatives (Law no. 18/2016 on the State Budget for 2017 Budget). One of the biggest components of state revenues based on the State expenditure budged (APBN) comes from the tax sector. The Indonesian nation is faced with the fact that Indonesia's Tax Ratio in the last 5 years is in the range of 11% while economic growth continues to accelerate at the above percentage. This indicates that the level of community compliance to pay taxes still needs to be improved.

The efforts of the Directorate General of Taxes (DGT) to increase revenue from the tax sector, such as the provision of online tax applications, provision of outreach and outreach programs, implementation of tax amnesty, improving technology and HR quality, improving the quality of tax potential data collection, firmness in tax law enforcement, and increasing quality of inspection and collection. In addition, DGT also seeks to increase public awareness of the importance of taxes through the preparation of young people aware of taxes through a tax inclusion program. In order to realize the next generation that has tax awareness, DGT has prepared and made education programs on tax awareness values to the younger generation through education,
understanding of early education and training. One of the manifestations of the application of tax education by DGT is to collaborate with campus elements who care about the fate of the nation and state of Indonesia by contributing to providing knowledge and conveying public awareness to pay taxes, one of them through the activities of Tax Volunteers.

Tax volunteers are programs formed by DGT in collaboration with universities through the tax center to provide tax education to the public in general. The young generation in this case students who are targeted by DGT as the subject of the tax education program, so that the collaboration program is carried out with campuses or tax centers inside. Students as prospective volunteer participants who intend to take part in their tax volunteer program must take several stages of selection, namely the recruitment stage by conducting in-depth interviews with prospective tax volunteers, the next stage is the training stage, implementation / assignment stages, and awarding stages. In 2018 a new tax volunteer program was carried out in the Greater Jakarta and Malang regions, which had an impact on the possibility of prospective tax volunteers who had considerable intention / intention to join the tax volunteer program. However, it can also have the opposite effect. According to Ajzen (1991) and Taylor and Todd (1995) behavioral intention (behavior intention) shows the background of a person's decision to do or not do a certain behavior. There are three variables that can affect one's intentions, namely attitudes toward behavior (attitude toward the behavior), subjective norms (subjective norm), perceived behavioral control (perceived behavioral control). The relationship of intention and the three variables is explained in the theory of planned behavior proposed by Ajzen (2005) which will be used as the basis of the analysis in this study.

Based on the description above, the purpose of this study is to find empirical evidence about the influence of attitudinal factors, subjective norms, perceptions of controlling behavior and intention of the younger generation in this case students towards the behavior of conducting tax education through a tax volunteer program

LITERATURE REVIEW

Theory of Planned Behavior (Theory of Planned Behavior)
Theory of reasoned action (TRA) was first coined by Ajzen in 1980 (Jogiyanto, 2007). This theory is compiled using the basic assumption that humans behave in a way that is conscious and considers all available information. In this TRA, it was explained that intentions will influence someone in carrying out a behavior. Ajzen also argued that the intention to do or not do certain behaviors is influenced by two basic determinants, the first is related to attitudes toward behavior and the other is related to social influences namely subjective norms.

The theory of planned behavior (TPB) is a further development of TRA. According to Ajzen (1988) analysis, theory of reasoned action (TRA) can only be used for behavior that is completely under the control of the individual, and is not suitable if used to explain behavior that is not entirely under individual control because of other factors that might be able to inhibit or support the achievement of individual intentions to behave, so Ajzen adds a construct that does not yet exist in the TRA, namely behavior control. In the Theory of Planned Behavior (TPB) explains that attitudes toward behavior, subjective norms and perceptions of self-control will give rise to an intention to conduct behavior. Actual Behavioral Control (Control of real behavior) will occur if someone wants to do what they have.
Components of the influence of intention and behavior are explained as follows.

**Attitudes toward Behavior (Attitude toward the Behavior).** According to Berkowitz (in Azwar, 1995: 5) A person’s attitude towards an object is a feeling of supporting or taking sides or feeling not supporting or not taking sides with the object. Attitude toward the behavior is determined by a combination of individual beliefs about the positive and / or negative consequences of the behaviors raised (behavioral beliefs) with a person’s subjective value of the consequences of such behavior (outcome evaluation) (Ajzen, 2006). Various standardized attitudinal procedures (likert scale, thurstone scale) and semantic differential can be used to measure the behavior of respondents.

**Subjective Norms (Subjective Norm).** According to Azjen (1988) Subjective Norms is a person's perception of social pressure to do or not conduct behavior. Subjective norms are determined by a combination of a person's beliefs about agreeing and / or disagreeing with someone or a group that is considered important for an individual towards a normative beliefs, and the motivation of an individual to comply with such recommendations (motivation to comply).

**Perceived Behavioral Control.** According to (Ajzen, 2005) Perception of behavioral control or also called behavior control is a person's feelings about easy or difficult to realize a certain behavior. In TPB, Ajzen (2005) argues that the perception of behavior control is determined by the individual's beliefs about the availability of resources in the form of equipment, compatibility, and opportunity (control belief strength) that supports or inhibits the predicted behavior and the role of the resource (power of control factor) in realizing this behavior. Ajzen (2005) suggests that this behavior control together with intention is closely related to whether or not a behavior is performed. Measurement of perceived control behavior must be able to capture the confidence (confidence) of people / research subjects, that he is able to do a certain action because it has adequate internal and external opportunities.

**Intention.** According to Ajzen (1991) and Taylor and Todd (1995) Intention of behavior (behavior intention) shows a person's decision to do or not do a certain behavior. If the individual intends to do the behavior, the individual will tend to do the behavior, but vice versa If the individual does not intend to do the behavior, the individual tends not to do that behavior. The intention to conduct behavior can be measured using three main
predictors, namely attitude toward the behavior, subjective norms, and perceived behavioral control (Ajzen, 2006).

**Behavior.** According to Notoadmodjo (2003) explains Behavior is an activity or activity of the organism in question, which can be observed directly or indirectly. Human behavior is human activity itself. The amount of a commitment defines the realization of this behavior. In TPB-based measurements, behavioral variables that will be predicted are defined based on ATCT criteria (Ajzen, 2006), namely Action, Target, Context, and Time (ATCT) of the specific behavior to be measured.

**Tax Volunteers**

**Understanding Volunteers**
According to Omoto & Snyder, volunteers are people who do not have an obligation to help a party but are always looking for opportunities to be able to help others through a particular organization for a relatively long period of time, have high involvement and sacrifice various personal costs (eg money, time, mind) that he has.

**Understanding of Taxes**
Taxes according to Soemitro in Mardiasmo (2009: 1) are defined as contributions paid by the people to the state treasury based on the Law (which can be forced) with no direct reciprocity.

**Background the Establishment of Tax Volunteers**
The lack of awareness of taxpayers in fulfilling their tax obligations encourages the government to provide education and understanding to taxpayers through counseling and socialization of the taxation system in Indonesia. However, this has encountered obstacles such as the limited number of tax employees in serving a large number of Indonesians. One solution from the government that is considered effective is by raising tax volunteers from students at universities. Community Service and Service is one of the points of Tri Dharma Perguruan Tinggi, this is certainly in line with tax volunteer activities in providing tax education to the community.

**Function of Tax Volunteers and Duty of Tax Volunteers**
The function of tax volunteers is as a form of contribution to the state, self-capacity building and networking. Not only that, tax volunteers can have experience in the field which is the provision to enter the increasingly competitive world of work. The Tax Volunteers will certainly be superior in exploring economic matters, especially in the field of taxation. In addition, there will be found a series of friends who will fill their spare time to expand their network. On the other hand, this activity also serves as a forum for lecturers and campuses to carry out community service as one of the pillars of the university's tridarma.

Tax volunteers have several tasks including: assisting the community in fulfilling their tax rights and obligations, opening outlets for filling in annual SPT, PPh 21 assistance to Local Government Treasurers, and Business Development Service for PP 46 Taxpayers.

**Behavior in Conducting Tax Education through a Tax Volunteer Program**
Behavior is an individual activity that is influenced by intention to show how much effort an individual makes to commit in carrying out a behavior. The behavior of conducting tax education through the tax volunteer program is seen by the way in which the
activities carried out can provide benefits to individuals, giving rise to a commitment to individuals to carry out tax education through the tax volunteer program or not. The behavior of conducting tax education through tax volunteer programs is measured by being willing to become members of tax volunteers, committed to spending time, thought and energy for tax education activities, following all existing procedures, conducting tax education by assisting taxpayers in filling SPT 1770 S and 1770 SS and so on.

RESEARCH METHOD

The type of research used is descriptive verification with a quantitative approach. This research method aims to solve problems according to the facts that occur by looking at the relationships between variables. This research was conducted by analyzing the factors of student intention and behavior. Conducting tax education through a tax volunteer program, based on the Theory of Planned Behavior concept.

This study uses an online questionnaire with the study population are students who take part in the tax volunteer program at the tax center of the UB Faculty of Administrative Sciences. The sample used was 80 students who took part in the tax volunteer program. Determination of respondents was chosen by using a saturated sample technique, in which all populations were taken as samples.

Variables and Operational Definitions
1. Independent Variables (X1): Attitude or Atitude, what is meant is attitude towards behavior where someone makes an assessment of something that is profitable and not profitable.
2. Independent Variables (X2): Subjective or subjective norms, namely social factors called subjective norms that refer to perceived social pressure to do or not take an action that tends to be referred to as a form of social behavior that is expected to occur to a person generally.
3. Independent Variables (X3): Behavior controlling perceptions (Perceived behavioral control), or can be called behavior control is the individual's perception of the ease or difficulty of manifesting a certain behavior (Ajzen, 2005).
4. Intervening Variables (Y): Intention to conduct behavior (Intention) in this study is intended as a tendency for someone to choose to do or not do something work.
5. Dependent Variable (Z): Behavior in conducting tax education through tax volunteer programs, In this study what is meant by behavior is the activity of individuals to commit to conducting tax education through a tax volunteer program.

This research was a Verification Analysis research using a quantitative approach. This method is used to test, prove and find the truth of a proposed hypothesis. The followings are some of the tests that will be used in the verification analysis: Path analysis: it is part of a regression model that can be used to analyze causal relationships between one variable with other variables; Coefficient of determination: this analysis will be used by testing the magnitude of the contribution shown by the path coefficients on each path diagram of the causal relationship between variables X to Y then X and Y to Z, expressed in percentages; and Hypothesis testing: the steps in testing this hypothesis are assessed by the determination of the null hypothesis (H0) and the alternative hypothesis (Ha), the determination of the value of the statistical test results and the significant level and criteria for acceptance.
RESULTS AND DISCUSSION

Research Result

Path Analysis
The first step that must be done before conducting path analysis is to design a path diagram in accordance with the hypothesis developed in the study. Path diagram models are based on the variables studied, in this study the variables studied were attitudes toward behavior (X1), subjective norms (X2), behavioral control perceptions (X3), intentions (Y) and taxation education behavior through tax volunteer program (Z).

Figure Path Analysis Model of Research Variables
Based on the aim of the research, the path analysis model of path analysis in this study can be described as shown from Figure 2.

Equations of Path Analysis Models
The path diagram image as shown in Figure 2 above can be formulated into structural equation models as follows:

First Substructure Path Equation:
\[ Y = \rho_{yx1}X_1 + \rho_{yx2}X_2 + \rho_{yx3}X_3 + \varepsilon_1 \]

can be described as follows
Second Substructure Path Equation:
\[ Z = \rho_{zy} + \rho_{zx_3} + \varepsilon_2 \]

Figure 3. Path Chart from Equation 1

From the path diagram, it can be seen the direct and indirect influence. Direct influence is the effect of one independent variable on the dependent variable, without going through another dependent variable. The direct effect of the results of X on Y and Y on Z or more simply can be presented as follows:

**Direct Effect**
\[ X \rightarrow Y : \rho_{yx} \]
\[ Y \rightarrow Z : \rho_{zy} \]

Indirect influence is a situation where the independent variable influences the dependent variable through another variable called the intervening variable. Indirect effects of X on Z through Y or more simply can be presented as follows:

**Indirect Effect**
\[ X \rightarrow Y \rightarrow Z : (\rho_{yx})(\rho_{zy}) \]

As well as total influence is the sum of direct influences and indirect influences. The explanation above shows that the results of direct influence are obtained from the results of beta value path analysis, while the results of indirect effects are obtained by multiplying coefficients (beta values) that pass through the intermediate variable (link) with the direct variable.

**Calculation of the Coefficient of Determination (Path Coefficient)**
The calculation of the coefficient of determination or path coefficient in this study is used to test the amount of contribution shown by the path coefficients on each path diagram of the causal relationship between variables X to Y then X and Y to Z, expressed in percentages. Following is the calculation of the path coefficients of each equation:

**Regression equation 1**
\[ Y = \rho_{yx_1}X_1 + \rho_{yx_2}X_2 + \rho_{yx_3}X_3 + \varepsilon_1 \]

Referring to the Model 1 Regression output, it is known that the significance values of the three variables namely X1 = 0.003 and X3 = 0.073 are smaller than 0.05, while X2 = 0.776 is greater than 0.05. These results provide the conclusion that regression model 1, namely variables X1 and X3 have a significant effect on Y, while X2 does not.
have a significant effect on Y. The magnitude of $R^2$ or R square is 0.297, indicating that the contribution or influence of $X_1$, $X_2$ and $X_3$ on $Y$ is 29.7% while the remaining 70.3% is a contribution from other variables not included in the study. Meanwhile, for the value of $e_1$ can be calculated by the formula:

$$ e_1 = \sqrt{1 - 0.297} $$

$$ e_1 = 0.8385 $$

Thus the path diagram of structure 1 model is obtained as in Figure 5.

![Figure 5. Path Diagram Coefficient Equation 1](image)

**Regression equation 2:** $Z = \rho_{zy} + \rho_{zx} + e_2$

Referring to the Model 2 Regression output, it is known that the significance value of the variable $X_3 = 0.158$ is greater than 0.05 and $Y = 0.001$ smaller than 0.05. This result concludes that regression model 2, that is $X_3$ variable does not have a significant effect on $Z$ and $Y$ has a significant effect on $Z$. The magnitude of $R^2$ or R square is 0.228 this indicates that the contribution or contribution of the influence of $X_3$ and $Y$ on $Z$ is 22.8% while the remaining 77.2% is a contribution from other variables not included in the study. Meanwhile, for the value of $e_2$ can be calculated by the formula:

$$ e_1 = \sqrt{1 - 0.228} $$

$$ e_1 = 0.8786 $$

Thus the path diagram of structure 2 model is obtained as in Figure 6.

![Figure 6. Path Diagram Coefficient Equation 2](image)
After knowing the value of the path coefficients of each model equation, then the overall pathway model validity can be examined between model 1 and model 2 calculated using the following formula:

\[
R^2 = 1 - (0.8385^2 \times 0.8786^2) \\
R^2 = 0.4572
\]

Thus, it can be concluded that the model can explain the information contained in the data or the contribution of the influence of exogenous variables (endogenous) on endogenous variables (other) by 45.72% while the remaining 54.28% is influenced by other variables outside the model.

**Testing of Hypotheses**

The steps in testing this hypothesis are assessed by the determination of the null hypothesis (H0) and alternative hypothesis (H1), the determination of the statistical test value and the significant level and criteria. The hypothesis formula is a temporary answer that will be tested and proven, while the hypothesis testers are as follows:

**Hypothesis 1.** Based on the results of partial hypothesis testing for attitude variables (X1) on intention / intention (Y), the H1 results are accepted, so that H0 is rejected, which means that there is a relationship between attitude to behavior with intention / intention. The magnitude of the influence of the form of the relationship between attitudes and intentions is significant at 40.2%, of which the remaining 59.8% allows influenced by other variables.

**Hypothesis 2.** Based on the results of partial hypothesis testing for subjective norm variables (X2) on intention / intention (Y), the results of H0 are accepted, so H1 is rejected, which means that there is no relationship between subjective norms and intentions. This is evidenced from the significance value exceeding 0.05, which is equal to 0.776, so it is declared not to pass the test and there is no influence.

**Hypothesis 3.** Based on the results of the partial hypothesis test for the behavioral controlling perception variable (X3) on intention / intention (Y), the H1 results are accepted, so that H0 is rejected, which means that there is a relationship between behavioral controlling perceptions and intentions. The magnitude of the influence of the form of the relationship between perceptions of controlling behavior and intention is significant, which is equal to 19.7%, of which the remaining 80.3% allows influenced by other variables.

**Hypothesis 4.** Based on the results of partial hypothesis testing for the intention / intention (Y) variable on the behavior of choosing the study program (Z), the H1 results are accepted, so that H0 is rejected, which means that there is a relationship between intention / intention and taxation education behavior through the tax volunteer program. The magnitude of the influence of the form of the relationship between intention or intention and behavior is significant, which is equal to 39.5%, of which the remaining 60.5% allows influenced by other variables.

**Hypothesis 5.** Based on the results of partial hypothesis testing for the behavioral controlling perception variable (X3) on the behavior of conducting tax education
through the tax volunteer program (Z) the results of H0 are accepted, so H1 is rejected, which means that there is no relationship between behavioral controlling perceptions and educational behavior taxation through a tax volunteer program. This is evidenced from the significance value exceeding 0.05, which is equal to 0.158, so that it is declared not to pass the test and there is no influence.

The implication for related institutions, tax authorities can prepare things that can increase and broaden the understanding of the younger generation, especially students, related to taxes and their relationship to the sustainability of a country's economy. Thus, finally, it can form an attitude on one's understanding of their behavior to willingly and contribute to educating taxation in the community. And it is expected that it can indirectly influence the perception of behavioral controllers as a factor in the availability of facilities and infrastructure and can provide positive views and experiences of voluntary behavior and take part in conducting tax education in these communities. Another thing that can be done by conducting persuasive actions for students is to carry out tax education through a tax volunteer program, giving awards to tax volunteers for their contribution, continuously striving to improve the tax volunteer program by improving service management standards, human resource standards, standards facilities, and supervision standards for tax volunteer activities.

This research can also be implicated to higher education institutions to increase their attention and cooperation to support the tax volunteer program held by DGT by providing facilities and infrastructure to make it easier for students to contribute to this tax volunteer program, increase students' knowledge and knowledge about the importance of taxes, publish through various media to recruit students to become tax volunteers, register prospective tax volunteers, and conduct in-depth interviews with prospective tax volunteers.

**CONCLUSION**

The results of the analysis of this study can be seen the direct effect of attitude (X1), on intention / intention (Y) is significant, at 40.2%, and the direct influence of perceived behavioral control (X3) towards intention / intention (Y) is significant, at 19.7%, while subjective norms (X2) do not directly influence intention / intention (Y) in this study. For the indirect influence of attitude (X1), on the behavior of students in conducting tax education with volunteer programs (Z) through intention / intention (Y) is significant at 15.9%, and large indirect effects of perceptions of controllers Perceived Behavioral Control (X3) on student behavior in conducting tax education with a tax volunteer program (Z) through intention (Y) is 7.8%.

Thus, it can be concluded that there is a relationship between attitudes and behavioral control perceptions on student behavior in conducting tax education with tax volunteer programs through student intentions / intentions, but there is no relationship between subjective norms on the intention / intention of a student in terms of influencing student behavior in conducting education taxation with a tax volunteer program. Slightly different from the results of research in the Theory of Planned Behavior proposed by Azjen (2005) that a person's behavior is influenced by one's attitude, subjective norms and perceptions of controlling behavior, where intention / intention is the intervening variable of each variable. The behavior of volunteering in this study is many much influenced by the personal attitudes of students and their controlling behavior perceptions, while subjective norms as external factors did not affect the intentions / intentions of a student in becoming a tax volunteer and conducting tax education.
Behavior to volunteer is closely related to one's conscience that cannot be directly influenced by external matters, such as government, friend invitation or even pressure from the surrounding environment.

The magnitude of the effect of the form of the relationship between attitudes and perceptions of controlling behavior towards the behavior of conducting tax education by participating in the tax volunteer program through the intention / intention of a student as an intermediary factor is significant, which is equal to 45.72% which allows the remaining other variables not used in the measurements in this study.

**Suggestion**

We suggest that the relevant institution should know the limitation of this study is that the object of research, which is limited to tax volunteers recruited by the tax center of Faculty of Administrative Sciences, has not been carried out on tax volunteers throughout Indonesia, allowing the results to not be generalized to all volunteers. The model used still fully applies the model based on the Theory of planned Behavior concept has not tried variations of other models or include other variable elements that allow it to influence one's intentions / intentions in carrying out their behavior, especially on the behavior of volunteering.

**REFERENCES**


