

ANALYSIS OF DIFFERENCES IN PERCEPTION OF ACCOUNTING AND MANAGEMENT STUDENTS OF TAXATION ACCOUNTING CONCERNING TAXATION (Study of Accounting ad Management Department Accounting Taxation Concentration Institue of Economic Science Indonesian)

**ANALYSIS OF DIFFERENCES IN PERCEPTION OF ACCOUNTING AND MANAGEMENT STUDENTS OF TAXATION ACCOUNTING CONCERNING TAXATION
(Study of Accounting ad Management Department Accounting Taxation Concentration Institue of Economic Science Indonesian)**

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Abstract - This study aims to determine whether there are differences in perception between students majoring in accounting and management in the tax accounting concentration regarding tax evasion from the point of view of the taxation system, discrimination, and deliberate fraud. This study uses primary data obtained through filling out questionnaires. The sample selection method in this study used a purposive sampling technique, the sample in this study was 300 respondents. Data analysis uses validity and reliability, descriptive statistical tests, normality test and hypothesis testing using the independent sample t-test method. The results of the independent samples t-test showed that there were differences in perceptions between students majoring accounting and management in the tax accounting concentration regarding tax evasion from the point of view of the taxation system, discrimination and deliberate fraud.

Key Word : Taxation System, Discrimination, Deliberate Fraud and Tax Evasion

Abstrak- Penelitian ini bertujuan untuk mengetahui apakah ada perbedaan persepsi etika antara mahasiswa jurusan akuntansi dan manajemen mengenai penggelapan pajak dari sudut pandang sistem perpajakan, diskriminasi dan kecurangan karena kesengajaan. Penelitian ini menggunakan data primer yang diperoleh melalui pengisian kuisioner. Metode pemilihan sampel pada penelitian ini menggunakan teknik purposive sampling, sampel pada penelitian ini sebanyak 300 responden. Analisis data menggunakan validitas dan reabilitas, uji statistic deskriptif, uji normalitas dan uji hipotesis menggunakan metode independent sampel t-test menunjukkan bahwa terdapat perbedaan persepsi antara mahasiswa jurusan akuntansi dan manajemen mengenai penggelapan pajak dari sudut pandang sistem perpajakan, diskriminasi dan kecurangan karena kesengajaan

Kata kunci : Sistem Perpajakan, Diskriminasi, Kecurangan Karena Kesengajaan dan Penggelapan Pajak

I. PRELIMINARY

Taxes are one of the most important elements in supporting the state revenue budget and assisting in the realization of the national development plan. The realization of the

national development plan requires substantial funds from the State Revenue and Expenditure Budget (APBN), most of which are obtained from taxes. This tax revenue is related to the large number of taxpayers who carry out their tax obligations where the higher the level of taxpayer compliance, the higher the level of tax revenue is expected.

This tax revenue is also related to the large number of taxpayers who carry out their tax obligations where the higher the level of tax compliance, the higher the level of tax revenue is expected. One of the taxpayer compliance in Indonesia can be seen from the press release issued by the Directorate General of Taxes (DGT), which states that in 2017 there were 12.05 million taxpayers, who submitted SPT from a total of 16.6 million taxpayers who submitted SPT. This means that 72.6% of taxpayers have complied with their tax obligations, and what is in the spotlight is that 23.4% of other taxpayers have not complied with their tax obligations (DGT Annual Report, 2017).

Based on the above background, the authors are interested in conducting research entitled "**Ethical Perceptions of Accounting and Management Students Against Tax Embezzlement (Empirical Studies on Students of the Accounting and Management Study Program at the Indonesian College of Economics)**"

1.1. Formulation of the problem

Based on the research background that has been stated above, the problems discussed in this study are:

1. Are there differences in ethical perceptions between accounting and management study program students regarding tax evasion from the point of view of the taxation system?
2. Are there differences in ethical perceptions of accounting and management study program students regarding tax evasion from a discrimination perspective?
3. Are there differences in ethical perceptions of accounting and management study program students regarding the act of tax evasion from the point of view of deliberate fraud?

1.2. Research purposes

Based on the background and problems that have been formulated previously, the objectives of this study are:

1. To find out whether there are differences in perceptions between accounting and management students regarding the act of tax evasion from the point of view of the prevailing tax system in Indonesia.
2. To find out whether there are differences in perceptions between accounting and management students regarding the act of tax evasion from a discrimination point of view.
3. To find out whether there are differences in perceptions between accounting and management students on tax evasion from the point of view of intentional fraud.

II. LITERATURE REVIEW

2.1. Perception

Suranto Aw (2010) perception is an internal process which has been recognized by individuals when selecting and regulating stimuli that come from outside. These stimuli are captured by a person's senses, then spontaneously the individual's feelings and thoughts will give the meaning of the existing stimuli. In simple terms, it can be said that perception is an individual's process of understanding the relationship or contact with the world around him.

2.2. Ethics

Theoretically, there are two different definitions of ethics (Keraf, 1998); First, ethics comes from the Greek word ethos, meaning "Customs" or "habits". Morality comes from the

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Latin mos, which in the plural (mores) means "Customs" or "habits". Literally this understanding of ethics will be the same as the notion of morality, which means a system of values about how humans should live well as humans who have been institutionalized in a custom which is then manifested in a regular and repeated behavior pattern over a long period of time as befits a habit. Second, ethics is understood much more broadly than morality. Ethics is understood as moral philosophy, or science that discusses and examines the values and norms provided by morality and ethics in the first sense above.

2.3. Tax evasion

Tax evasion is a series of activities carried out to avoid taxes and is not in accordance with tax regulations (Palil et al., 2016; Mujiati et al., 2017; Kurniawati and Toly, 2014) in Faradiza (2018). In its application, this behavior will be ethical or reasonable to do considering the number of actions that should not be taken by the leaders, such as misusing tax funds for personal or group interests, not systematically implementing the taxation system and the existence of tax regulations that are considered only beneficial to one party and detrimental to the other party.

2.4. The consequences of tax evasion

Tax evasion or tax evasion is an item of loss for the state treasury because it can cause an imbalance between the budget and other consequences related to it, such as an increase in tax rates, a state of inflation, etc.

2.5. Relationship Between Research Indicators

2.5.1. The Relationship between Tax System Indicators and Tax Evasion

The taxation system is a tax collection system regarding the high or low tax rates and the accountability of tax contributions needed to finance state administration and development. The taxation system can be said to be good if the taxation procedures involved in calculation, payment and reporting can be carried out easily. On the other hand, the tax system is said to be bad if in its implementation the tax authorities commit fraud, for example, corruption which is very detrimental to the people. The better the tax system, the more public trust in the government will be increased.

Reskino's research (2014) states that there is no difference in perceptions between undergraduate and postgraduate students regarding the relationship between the taxation system and tax evasion. Meanwhile, according to Wicaksono (2014), his research shows that economics students have different perceptions of law students regarding the tax system on tax evasion.

Based on this research, this researcher supports research which previously suggested that there are differences in perceptions between accounting and management students on tax evasion from the point of view of the taxation system. So the first hypothesis is:

H1 = There are differences in perceptions between Accounting and Management Students

Indonesian College of Economics on tax evasion from the perspective of the taxation system

2.5.2. The Relationship between Discrimination Indicators and Tax Emissions

Discrimination is any direct or indirect limitation, harassment or exclusion based on human differentiation on the basis of religion, ethnicity, race, ethnicity, group, class, social status, economic status, gender, language, political beliefs, which results in a reduction, deviation, or elimination of the recognition, implementation, or use of human rights and basic freedoms in life, both individually and collectively in the political,

economic, legal, social, cultural and other aspects of life. Discriminatory behavior in terms of taxation is an action that causes reluctance of the public / WP in fulfilling tax obligations.

Reskino's research (2014) states that there is no difference in perceptions between undergraduate and postgraduate students regarding the relationship between discrimination and tax evasion. Meanwhile, according to Wicaksono (2014), his research shows that economics students have different perceptions of law students regarding discrimination against tax evasion.

Based on this research, this researcher supports research which previously suggested that there are differences in perceptions between accounting and management students against tax evasion from an angle view of discrimination. Then the second hypothesis is:

H2 = There are differences in perceptions between Accounting and Management Students

The Indonesian College of Economics on tax evasion from a discrimination perspective.

2.5.3. Relationship Factors Due to Intentional Fraud on Tax Evasion

Deliberate is a form of human consciousness in behavior. Deliberately means that the taxpayer wants and knows what is done or done. Cheating can occur due to various causes and possible reasons for committing acts of fraud. There are three conditions that are generally present at the time of fraud, namely, pressure, opportunity and justification. Thus causing tax evasion. In addition, there is uneven law enforcement as taxpayers who do not collect VAT but do not get sanctions.

Wulandari's research (2019) states that his research shows that accounting students have different perceptions of management students regarding fraud due to deliberate tax evasion. Meanwhile, Ulfa (2015) states that perceptions between accounting and law students have no difference from the point of view of fraud due to deliberate tax evasion. Based on this research, this researcher supports research that previously suggested that there are differences in perceptions between accounting and management students on tax evasion from the point of view of deliberate fraud. Then the final hypothesis is:

H3 = There are differences in perceptions between Accounting and Management Students

Indonesian College of Economics regarding tax evasion from the point of view of deliberate fraud.

III. RESEARCH METHOD

3.1. Research Strategy

According to the method, the type of research in this research is survey research (survey research) in the form of explanatory research and hypothesis testing (explanatory). In the survey, information was obtained using a google form questionnaire whose data were collected from respondents who would be the sample of this study

3.2. Population and Sample Research

The target population used by the researchers was all students of the Accounting and Management Study Program at the Indonesian Institute of Economics Rawamangun, specifically who had taken brevet courses in 2018 and 2019. The reason the researchers chose the Rawamangun Indonesian College of Economics as the population was because researchers wanted to know student perceptions. / i about tax evasion. The population registered for brevet in 2018 and 2019 is 1,210 students

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Determination of the number of samples in this study using the Slovin formula to estimate the number of samples that need to be taken from the population in the following ways:

$$n = \frac{N}{1 + N(Moe)^2}$$

Where :

n = Number of samples

N = Total population

Moe = Margin of Error Max (tolerable error, taken 5 percent)

$$n = \frac{1.210}{1+1.210(0,05)^2}$$

$$n = \frac{1.210}{1+1.210(0,0025)}$$

$$n = \frac{1.210}{1+3,025}$$

$$n = \frac{1.210}{4,025}$$

$$n = 300,02$$

With the above calculations, it can be seen the sample size that can be used in this study amounted to 300.02 respondents if rounding was done to 300 respondents. Based on the results of observations made according to the Slovin formula, the number of respondents was determined as many as 300 respondents. Furthermore, the questionnaire with google form will be distributed to Accounting and Management Students of the Indonesian College of Economics.

3.3. Data analysis method

3.3.1. Descriptive Statistics Test

Descriptive statistics are used to provide information about the characteristics of the main research variables and a list of respondents' demographics. According to Ghozali (2016: 19) descriptive statistics provide an overview or description of data seen from the minimum, maximum, mean, and standard deviation values.

Priyatno (2010: 12) in Tumewu and Wahyuni (2018), explains that descriptive analysis describes a summary of research data such as mean, standard deviation, mode variation, skewness and kurtosis measurements are also carried out to describe whether the data distribution is normal or not.

The purpose of this descriptive analysis is to provide a description (description) of the data so that the data presented is easy to understand and information for those who read it. This data analysis is intended for grouping data based on the variables studied, tabulating the data based on the variables obtained from all respondents.

3.3.2. Data Quality Test

To test the quality of the data on the data held, the researchers used the validity and reliability tests as follows:

a. Validity test

Testing the validity of this research using the SPSS program. A statement is said to be valid if the level of significance is below 0.05. The validity test is used to measure whether a questionnaire is valid or not. A questionnaire is said to be valid if the questions on the

questionnaire are able to reveal something that will be measured by the questionnaire. The test uses two sides with a significance level below 0.05. Validity test in

This research is used to test the questionnaire. Validity shows to what extent the accuracy and accuracy of a measuring instrument in performing a measure function (Azwar, 2005: 5) in Tumewu and Wahyuni (2018). The technique used to test the validity of the questionnaire is the corrected item-total correlation.

b. Reliability Test

Reliability test can be used to measure the research questionnaire which is an indicator of a variable or construct. Reliability test is also used to test the consistency of data held within a certain period of time, namely to determine the extent to which the measurements used are reliable or trustworthy. A good instrument will be reliable, it will produce reliable data too. However, if the instrument is not good, it will be tendentious in nature, that is, it will direct the respondent to choose only certain answers. These variables are said to have a cronbach alpha value greater than 0.60, which means that the instrument can be used as a reliable data collector (Ghozali, 2009) in Reskino (2014). This reliability test aims to see consistency (Ghozali, 2011):

c. Normality test

Ghozali (2011: 160) in Tumewu and Wahyuni (2018), the normality test aims to determine whether in the regression model the dependent (dependent) variable and the independent (free) variable have a contribution or not. In this study, the normality test method used was the Shapiro-Wilk test. The data is said to be normally distributed if the significance result in the Shapiro-Wilk test is > 0.05 . Conversely, if these assumptions are not met, the data is said to be not normally distributed (Ghozali, 2011) in Maghfiroh (2016).

3.4. Data analysis technique

Hypothesis testing in this study uses parametric statistical techniques, namely the Independent Sample T-test using a 5-point Likert scale to determine the level of agreement and disagreement of each respondent on questions related to this study and this study uses the SPSS version 25 program. This difference test is used to test differences in perceptions of accounting students and management regarding tax evasion. In order for the data to be more accurate, the researcher added a different test using the Mann-Whitney U-test, which is the same as the Independent T-test.

Independent T-test difference test aims to determine whether two unrelated samples have different means and compare the means of two groups that are not related to one another. Do the two groups have the same average value or not significantly. Independent T-test difference test is done by comparing the difference between two average values with the standard error of the difference in the mean of two samples or by formula it can be written as follows:

$$t = \frac{\text{Rata - rata sampel pertama} - \text{rata - rata sampel kedua}}{\text{Standar error perbedaan rata - rata kedua sampel}}$$

The first step in testing is to test by looking at the similarity or difference in the average value of the respondents' answers. After that, look at the similarity or difference in the value of the variance and the mean of each respondent. To accept or reject a hypothetical, refers to the criteria:

- If the probability > 0.05 , then H_0 cannot be rejected, or it means that the groups have the same variance.
- If the probability < 0.05 , then H_0 is rejected, or it means that the group has a different variant.

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After knowing whether or not there is a difference in the mean value, there are two stages analysis to do next:

1. First, we must test the assumption whether the population variants of the two samples are the same (equal variances assumed) or different (equal variances not assumed) by looking at the Levene test value. After knowing what the same variant or not.
2. Second, look at the value *T-test* to determine if there is a difference the average value significantly.

The formulation of the hypothesis in this study can be seen in the formula below:

$$H_1 = H_2 = H_3: \mu_1 \neq \mu_2$$

Where :

- μ_1 = average perception of High School accounting students Economics Indonesia Rawamangun from the point of view of the tax system, deliberate discrimination and fraud.
- μ_2 = average perception of High School management students Indonesian Economics Rawamangun from this point of view a system of taxation, discrimination and deliberate fraud.

IV. RESULTS AND DISCUSSION

4.1. Description of Research Object

This research was conducted on students of the Accounting and Management Study Program at the Indonesian College of Economics. The registered population is accounting and management students who registered for brevet in 2018 and 2019, totaling 1,210 students. The number of samples in this study were 300 students. The sample size is students who are obtained based on the results of calculations using the Slovin formula. The process of withdrawing respondents in this study was carried out using purposive sampling technique

4.2. Descriptive Statistical Analysis Test Results

The variables used in this study include the tax system, discrimination and deliberate fraud due to tax evasion which will be tested statistically descriptive.

4.2.1. Descriptive Statistical Analysis of the Taxation System

The variable used in this research is the taxation system which will be tested statistically descriptive as follows:

Table 4.1. Tax System Test Results

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
SP1	300	1	5	3.22	.850
SP2	300	1	5	3.27	.851
SP3	300	1	5	3.24	.827
SP4	300	1	5	3.27	.849
SP5	300	1	5	3.30	.841
Valid N (listwise)	300				

Source: SPSS output (data processed, 2020)

Based on table 4.1. above explains that the number of respondents is 300 students. Of the 300 students in the first question of the taxation system with an indicator of the level

of the tax system, the minimum answer to the respondent is 1 and a maximum value of 5, with an average total answer of 3.22 and a standard deviation of 0.850.

The results of the analysis using descriptive statistics on the second question of the taxation system with indicators of the level of the taxation system show a minimum value of 1 and a maximum value of 5, with an average total answer of 3.27 and a standard deviation of 0.851.

The results of the analysis using descriptive statistics on the third question with indicators the location of the collected tax contributions. A tax system that has a high and low level of taxation system indicates a minimum value of 1 and a maximum value of 5, with an average total answer of 3.24 and a standard deviation of 0.827.

The results of the analysis using descriptive statistics on the fourth question with indicators the location of the collected tax contributions The tax system shows a minimum value of 1 and a maximum value of 5, with an average total answer of 3.27 and a standard deviation of 0.849.

The results of the analysis using descriptive statistics in the fifth question with an indicator of the level of the taxation system show a minimum value of 1 and a maximum value of 5, with an average total answer of 3.30 and a standard deviation of 0.841.

4.2.2. Discrimination Test Results

The variable used in this study is discrimination which will be tested statistically descriptive as follows:

Table 4.2. Discrimination Test Results

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
D1	300	1	5	3.36	.871
D2	300	1	5	3.39	.875
D3	300	1	5	3.40	.907
D4	300	1	5	3.38	.904
D5	300	1	5	3.39	.903
Valid N (listwise)	300				

Source: SPSS output (data processed, 2020)

Based on table 4.2. above explains that the number of respondents is 300 students. From 300 students on the first question with indicators the government differentiates between religions, ethnicities and backgrounds Discrimination minimum respondent's answer is 1 and maximum value is 5, with an average total answer of 3.36 and a standard deviation of 0.871.

The results of the analysis used descriptive statistics with the second question with indicators government discriminates against segments of the population Discrimination shows a minimum value of 1 and a maximum value of 5, with an average total answer of 3.39 and a standard deviation of 0.875.

The results of the analysis using descriptive statistics with the third question with indicators government discriminates against segments of the population Discrimination shows a minimum value of 1 and a maximum value of 5, with an average total answer of 3.40 and a standard deviation of 0.907.

The results of the analysis used descriptive statistics with the fourth question with indicators government discriminates against segments of the population Discrimination shows a minimum value of 1 and a maximum value of 5, with an average total answer of 3.38 and a standard deviation of 0.904.

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The results of the analysis used descriptive statistics with the fifth question with indicators the government differentiates between religions, ethnicities and backgrounds Discrimination shows a minimum value of 1 and a maximum value of 5, with an average total answer of 3.39 and a standard deviation of 0.903.

4.2.3. Intentional Fraud Test Results

The variable used in this research is deliberate fraud which will be tested in descriptive statistics as follows:

Table 4.3. Intentional Fraud Factor Test Results

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
KKK 1	300	1	5	3.44	.892
KKK2	300	1	5	3.41	.908
KKK3	300	1	5	3.42	.898
KKK4	300	1	5	3.42	.879
KKK5	300	1	5	3.38	.860
Valid N (listwise)	300				

Source: SPSS output (data processed, 2020)

Based on table 4.3. above explains that the number of respondents is 300 students. From 300 students on the first question with indicators opportunity deliberate fraud due to the intention of the minimum respondent's answer of 1 and a maximum value of 5, with an average total answer of 3.44 and a standard deviation of 0.892.

The results of the analysis using descriptive statistics on the second question with indicators opportunity deliberate fraud shows a minimum value of 1 and a maximum value of 5, with an average total answer of 3.41 and a standard deviation of 0.908.

The results of the analysis using descriptive statistics on the third question with indicators opportunity intentional fraud shows a minimum value of 1 and a maximum value of 5, with an average total answer of 3.42 and a standard deviation of 0.898.

The results of the analysis using descriptive statistics on the fourth question with indicators incentive / pressure deliberate fraud shows a minimum value of 1 and a maximum value of 5, with an average total answer of 3.42 and a standard deviation of 0.879.

The results of the analysis using descriptive statistics on the fifth question with indicators justification / rationalism deliberate fraud shows a minimum value of 1 and a maximum value of 5, with an average total answer of 3.38 and a standard deviation of 0.860.

4.3. Data Quality Test Results

Validity test is used to measure a questionnaire which can be said that the questionnaire is valid (valid) or not. A questionnaire can be said to be valid if the statement in the questionnaire is able to reveal something to be measured. The validity test is declared valid if the significance level is <0.05.

4.3.1. Tax System Validity Test Results

The variable in this study is the taxation system which will be tested using the validity test as follows:

Table 4.4. Tax System Validity Test Results

Statement	Sig. (2-tailed)	Criteria
SP1	0,000	Valid
SP 2	0,000	Valid
SP 3	0,000	Valid
SP 4	0,000	Valid
SP 5	0,000	Valid

Source: SPSS output (data processed, 2020)

Based on table 4.4, it shows that the tax system variable consisting of 5 questions, it is known that all the questions for the taxation system variable have a Sig. (2-tailed) value of $0.0000 < 0.05$. So that all the questions for the taxation system in this study can be stated as valid items.

4.3.2. Discrimination Validity Test Results

The variable in this study is discrimination which will be tested using the validity test as follows:

Table 4.5. Discrimination Validity Test Results

Statement	Sig. (2-tailed)	Criteria
D1	0,000	Valid
D 2	0,000	Valid
D 3	0,000	Valid
D 4	0,000	Valid
D 5	0,000	Valid

Source: SPSS output (data processed, 2020)

Based on table 4.5, it shows that the discrimination variable which consists of 5 questions, it is known that all the questions for the discrimination variable have a Sig. (2-tailed) value of $0.0000 < 0.05$. So that all questions for discrimination in this study can be stated as valid items.

4.3.3. Results of Intentional Fraud Validity Test

The variable in this study is deliberate fraud which will be tested using the validity test as follows:

Table 4.6. Results of Intentional Fraud Validity Test

Statement	Sig. (2-tailed)	Criteria
KKK 1	0,000	Valid
KKK 2	0,000	Valid
KKK 3	0,000	Valid
KKK 4	0,000	Valid
KKK 5	0,000	Valid

Source: SPSS output (data processed, 2020)

Based on table 4.6, it shows that the variable deliberate fraud which consists of 5 questions, it is known that all questions for the deliberate fraud variable have a Sig. (2-tailed) value of $0.0000 < 0.05$. So that all the questions for deliberate fraud in this study can be stated as valid items.

4.4. Reliability Test Results

The reliability test was conducted to determine the extent of the consistency of the research instrument. An instrument in research can be said to be reliable or consistency if the Cronbach Alpha value is > 0.60 . Table 4.7 shows the results of the reliability test in this study.

4.4.1. Tax System Reliability Test Results

The variable in this study is the taxation system which will be tested using the reliability test as follows:

Table 4.7. Tax System Reliability Test Results

Reliability Statistics	
Cronbach's Alpha	N of Items
.949	5

Source: SPSS output (data processed, 2020)

The reliability of the consistency between items or the reliability coefficient of value on Cronbach's Alpha which is shown in Table 4.7 shows that the tax system instrument is 0.949. So it can be concluded that this research instrument can be said to be reliable because it has a Cronbach's Alpha value > 0.60 . This indicates that each statement used for each research instrument will be able to obtain consistent data if the statement is submitted again it will get an answer that is relatively the same as the previous answer.

4.4.2. Discrimination Reliability Test Results

The variable in this study is discrimination which will be tested using the reliability test as follows:

Table 4.8. Discrimination Reliability Test Results

Reliability Statistics	
Cronbach's Alpha	N of Items
.953	5

Source: SPSS output (data processed, 2020)

The reliability of the consistency between items or the reliability coefficient of value on Cronbach's Alpha which is found in table 4.8 shows that the discrimination instrument is 0.953. So it can be concluded that this research instrument can be said to be reliable because it has a Cronbach's Alpha value > 0.60 . This indicates that each statement used for each research instrument will be able to obtain consistent data if the statement is submitted again it will get an answer that is relatively the same as the previous answer.

4.4.3. Intentional Fraud Reliability Test Results

The variable in this study is deliberate fraud which will be tested using the reliability test as follows:

Table 4.9. Intentional Fraud Reliability Test Results

Reliability Statistics

Cronbach's Alpha	N of Items
.954	5

Source: SPSS output (data processed, 2020)

The reliability of the consistency between items or the reliability coefficient of value on Cronbach's Alpha which is shown in table 4.9 shows that the instrument of deliberate fraud is 0.954. So it can be concluded that this research instrument can be said to be reliable because it has a Cronbach's Alpha value > 0.60. This indicates that each statement used for each research instrument will be able to obtain consistent data if the statement is submitted again it will get an answer that is relatively the same as the previous answer.

Normality Test Results

The normality test can be used to test whether in the regression model, the dependent variable and the independent variable or both have a normal distribution or not. Data can be said to be good if > 0.05 then the data is normally distributed. In this study using the test Shapiro-Wilk.

4.5.1. Taxation System Normality Test Results

The variable in this study is the taxation system which will be tested with the normality test as follows:

Table 4.10. Taxation System Normality Test Results

Department		Kolmogorov-Smirnova			Shapiro-Wilk		
		Statistics	df	Sig.	Statistics	df	Sig.
Taxation System	Accounting	.187	178	8,893	.913	178	9,410
	Management	.181	122	1,404	.915	122	1,062

a. Lilliefors Significance Correction

Source: SPSS output (data processed, 2020)

Based on table 4.10. above states that all variables from Shapiro-Wilk > 0.05 which is seen in the tax system variable between accounting and management in Sig. respectively, namely (9,410 > 0.05) and (1,062 > 0.05). From these results it can be said that the data is normally distributed.

4.5.2. Discrimination Normality Test Results

The variable in this study is discrimination which will be tested by the normality test as follows:

Table 4.11. Discrimination Normality Test Results

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Tests of Normality

Department	Kolmogorov-Smirnova			Shapiro-Wilk		
	Statistic	df	Sig.	Statistics	df	Sig.
Discrimination Accounting	.165	178	6,782	.943	178	1,556
Management	.188	122	2,238	.925	122	4,317

a. Lilliefors Significance Correction

Source: SPSS output (data processed, 2020)

Based on table 4.11. above states that all variables from Shapiro-Wilk > 0.05 which is seen in the variable discrimination between accounting and management at Sig. respectively, namely (1.556 > 0.05) and (4.317 > 0.05). From these results it can be said that the data is normally distributed.

4.5.3. Deliberate Normality Test Results Due to Fraud

The variable in this study is deliberate fraud which will be tested with the normality test as follows:

Table 4.12. Deliberate Normality Test Results Due to Fraud

Tests of Normality

Department	Kolmogorov-Smirnova			Shapiro-Wilk		
	Statistic	df	Sig.	Statistics	df	Sig.
Deliberate Accounting	.177	178	7,984	.946	178	2,997
Cheating Management	.200	122	4,386	.920	122	1,904

a. Lilliefors Significance Correction

Source: SPSS output (data processed, 2020)

Based on table 4.12. above states that all variables from Shapiro-Wilk > 0.05 which is seen in the intentional fraud variable between accounting and management in Sig. respectively, namely (2.997 > 0.05) and (1.904 > 0.05). From these results it can be said that the data is normally distributed.

4.6. Independent Method Different Test - Sample T-Test

Independent T-test difference test aims to determine whether two unrelated samples have different means and compare the means of two groups that are not related to one another.

4.6.1. Taxation System

The variable in this study is the taxation system which will be tested with different tests. Here is the first output table as follows:

Table 4.13. Statistical Group Description

Group Statistics

Department	N	Mean	Std. Deviation	Std. Mean Error
Taxation System Accounting	178	16,566	4,7311	.3797
Management	122	16,129	3.0103	.2631

Source: SPSS output (data processed, 2020)

Based on the table 4.13 above, it can be seen that the number of sample data that took the Brevet class in the accounting department was 178 students, while for the management department there were 122 students. The results of the statistical group description analysis and different tests regarding the perceptions of students majoring in accounting and students majoring in management regarding tax evasion based on aspects of the taxation system are presented in table 4.13. Through this information, the average perception of accounting students considers that the taxation system is very influential on tax evasion by 16,566. This result is higher when compared to the average management student who thinks that the taxation system has an effect on tax evasion by 16,129.

Table 4.14. Independent Method Different Test Results

		Levene's Test for Equality of Variances		t	df	Sig. (2-tailed)
		F	Sig.			
Taxation System	Equal variances assumed	.666	.415	-.965	298	.034
	Equal variances not assumed			-.952	247,589	.030

Source: SPSS output (data processed, 2020)

Based on the table 4.14 above, it is known that the Sig. Levene's Test for Equality of Variances is 0.415 more than 0.05 ($0.415 > 0.05$), which means that the data comes from a population that has the same variance (homogeneity). Therefore, the Independent sample t-test used is the independent sample t-test of the equal variances assumed type. This test yields a sig. (2-tailed) of 0.034, in a different test if the significance value is less than 0.05 ($0.034 < 0.05$) states that there are significant differences in perceptions between students majoring in accounting and students majoring in management in giving their opinion on tax evasion based on aspects of the system taxation. So that the basis for decision making in the Independent t-test can be concluded that H_0 is rejected, or it means that the group has a different variant. So it can be concluded that there are differences in ethical perceptions between students of Accounting and Management of the Indonesian College of Economics regarding tax evasion from the point of view of the taxation system.

4.6.2. Discrimination

The variable in this research is discrimination which will be tested by different test. Here is the second output table as follows:

Table 4.15. Statistical Group Description

Group Statistics

	Department	N	Mean	Std. Deviation	Std. Mean Error
Discrimination	Accounting	178	17,262	4.1576	.3764
	Management	122	16,674	4,0443	.3031

Source: SPSS output (data processed, 2020)

Based on the table 4.15 above, it can be seen that the number of sample data that took the Brevet class in the accounting department was 178 students, while for the management

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department there were 122 students. The results of the statistical group description analysis and different tests regarding the perceptions of students majoring in accounting and students majoring in management regarding tax evasion based on aspects of discrimination are presented in table 4:15. Through this information, the average perception of accounting students considers that discrimination is very influential on tax evasion by 17,262. This result is higher when compared to the average management student who thinks that discrimination has an effect on tax evasion of 16.674.

Table 4.16. Independent Method Different Test Results

		Levene's Test for Equality of Variances		t	df	Sig. (2-tailed)
		F	Sig.			
Discrimination	Equal variances assumed	.222	.638	-1,223	298	.022
	Equal variances not assumed			-1,217	255,403	.022

Source: SPSS output (data processed, 2020)

Based on the table 4.16 above, it is known that the Sig. Levene's Test for Equality of Variances is 0.638 more than 0.05 ($0.638 > 0.05$), which means the data comes from a population that has the same variance (homogeneity). Therefore, the Independent sample t-test used is the independent sample t-test of the equal variances assumed type. This test yields a sig. (2-tailed) of 0.022, in a different test if the significance value is less than 0.05 ($0.022 < 0.05$) states that there are significant differences in perceptions between students majoring in accounting and students majoring in management in giving their opinion on tax evasion based on aspects of discrimination. So that the basis for decision making in the Independent t-test can be concluded that H_0 is rejected, or it means that the group has a different variant. There are differences in ethical perceptions between Accounting and Management Students of the Indonesian College of Economics regarding tax evasion from a discrimination point of view.

4.6.3. Deliberate Cheating

The variable in this study is deliberate fraud which will be tested with different tests. Here is the third output table as follows:

Table 4.17. Statistical Group Description

Group Statistics

Department		N	Mean	Std. Deviation	Std. Mean Error
Deliberate Cheating	Accounting	178	17,164	4.2140	.3815
	Management	122	17,017	3.9993	.2998

Source: SPSS output (data processed, 2020)

Based on the table 4.17 above, it can be seen that the number of sample data that took the Brevet class in the accounting department was 178 students, while for the management department there were 122 students. The results of the statistical group description analysis and different tests regarding the perceptions of students majoring in accounting and students majoring in management regarding tax evasion based on the aspect of deliberate fraud are presented in table 4.15. Through this information, the average perception of

accounting students considers that intentional fraud is very influential on tax evasion by 17,164. This result is higher when compared to the average management student who thinks that intentional fraud has an effect on tax evasion by 17.017.

Table 4.18. Independent Method Different Test Results

		Levene's Test for Equality of Variances		t	df	Sig. (2-tailed)
		F	Sig.			
Deliberate Cheating	Equal variances assumed	.512	.475	-306	298	.028
	Equal variances not assumed			-303	251,089	.038

Source: SPSS output (data processed, 2020)

Based on the table 4.18 above, it is known that the Sig. Levene's Test for Equality of Variances is 0.512 more than 0.05 ($0.512 > 0.05$), which means that the data comes from a population that has the same variance (homogeneity). Therefore, the Independent sample t-test used is the independent sample t-test of the equal variances assumed type. This test yields a sig. (2-tailed) of 0.028, in a different test if the significance value is less than 0.05 ($0.028 < 0.05$) states that there are significant differences in perceptions between students majoring in accounting and students majoring in management in giving their opinion on tax evasion based on aspects of fraud on purpose. So that the basis for decision making in the Independent t-test can be concluded that H_0 is rejected, or it means that the group has a different variant. So it can be concluded that There are differences in ethical perceptions between Accounting and Management Students of the Indonesian College of Economics regarding the act of tax evasion from the point of view of deliberate fraud.

4.7. Discussion

4.7.1. Discussion on Taxation System Factors Against Tax Evasion

Research conducted by Risa (2017) shows that there is no ethical perception of tax evasion between accounting and management students. However, based on the results of the Independent - Sample T test, the significance level (2-tailed) is known to be 0.034. These results indicate that $0.034 < 0.05$ means that there are differences in ethical perceptions between Accounting and Management Students of the Indonesian College of Economics regarding tax evasion from the point of view of the taxation system.

4.7.2. Discussion on Discrimination Factors Against Tax Evasion

Research conducted by Kunto Adi Wicaksono (2014) shows that there is no perception between discrimination against tax evasion. However, based on the results of the Independent - Sample T test, the significance level (2-tailed) is known to be 0.022. These results indicate that $0.022 < 0.05$ is significant There are differences in ethical perceptions between Accounting and Management Students of the Indonesian College of Economics regarding tax evasion from a discrimination point of view.

4.7.3. Deliberate Fraud Factor Discussion Against Tax Evasion

Research conducted by Reskino (2014) shows that there is no perception of tax evasion. However, based on the results of the Independent - Sample T test, the significance level (2-tailed) is known to be 0.028. These results indicate that $0.028 < 0.05$ means that there are differences in perceptions between Accounting and Management Students of the Indonesian College of Economics regarding tax evasion from the point of view of

deliberate fraud.

V. CONCLUSIONS AND SUGGESTIONS

5.1. Conclusion

This study aims to determine differences in ethical perceptions of students majoring in accounting and management of tax evasion through the tax system, discrimination and deliberate fraud. Based on the results of the research as described in the previous chapter, it was found that:

1. There are differences in ethical perceptions between students majoring in accounting and management majors at the Indonesian College of Economics regarding tax evasion from the point of view of the current tax system in Indonesia.
2. There are differences in ethical perceptions between students majoring in accounting and management majors at the Indonesian College of Economics regarding tax evasion from a discrimination point of view.
3. There are differences in ethical perceptions between students majoring in accounting and management majors at the Indonesian College of Economics regarding tax evasion from the point of view of deliberate fraud.

5.2. Suggestion

Based on the above conclusions, suggestions can be proposed which are expected to be useful for future researchers:

1. It is recommended for further researchers to conduct research with a balanced sample size, because there are significant differences in the number of accounting and management students that affect the results of the study.
2. It is recommended that the management study program provides an understanding of tax subjects so that the understanding obtained can influence the research results

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