Student Perceptions on Interest in Tax Compliance: Understanding Tax Digitalization and Student Perceptions

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Abstract: This study aims to prove the influence of the Effect of Understanding Tax Digitalization and Student Perceptions on Interest in Tax Compliance (Case Study of Accounting Study Program Students at Sarjanawiyata Tamansiswa University).The approach used in this research is a qualitative approach. The study took a sample of Sarjanawiyata Tamansiswa University Accounting Students Class of 2020 and 2021 using the survey method data collection. The survey was conducted by distributing questionnaires using google forms containing questions to respondents, namely Accounting Students of Sarjanawiyata Tamansiswa University Class of 2020 and 2021. Primary data was obtained from the results of sampling Sarjanawiyata Tamansiswa University Accounting Students Class of 2020 and 2021 using survey method data collection. then processed using SPSS with descriptive analysis techniques. The results showed that there was Novelty: researchers added accounting knowledge to students' perceptions of interest in tax compliance whether accounting knowledge could make other factors such as, Interest in Tax Compliance, Tax Digitalization, Student Perceptions. Interest in Tax Compliance, Tax Digitalization and Student Perceptions have a positive or negative influence on company value.

Keyword: Tax Digitalization, Student Perception, Interest in Tax Compliance

INTRODUCTION

The realization of the State Budget (APBN) 2021 shows that taxes are the largest source of revenue, accounting for more than 85% of state revenues. Furthermore, the annual tax targets have also been increasing. According to Ibrahim et al. (2020), these tax targets can be achieved not only by relying on the role of the Directorate General of Taxes but also through the active participation of taxpayers themselves.

Taxes, as one of the sources of state revenue, have significant potential in financing national development. Yulianti's (2021) research highlights that the high tax potential in Indonesia is due to its large population. However, the reality shows that public awareness of tax obligations remains very low.

Tax digitization is a program aimed at implementing tax reform, which involves improving performance and institutional efficiency and effectiveness (Sofiyana et al., 2019).

According to Kaarawy (2018), tax digitization is a system that transforms tax reporting from analog paper filing to digital and online formats. Meanwhile, Isyriin argues that tax digitization refers to the taxes on companies utilizing internet technology for their tax reporting (Isyrin, 2019).

The main factor influencing tax compliance interest is the perception of students. Perception is the final process of observation that begins with sensory reception, where stimuli are received by the senses, followed by attention, processed by the brain, and finally, awareness, resulting in what is called perception. Through perception, individuals become aware and understand the environment around them and their own internal conditions (Sunaryo, 2004: 93). According to Walgito (2002: 271), perception is a psychological process resulting from sensory reception and the final process of consciousness, thus forming the thinking process. Simamora (2002: 102) defines perception as "how we see the world around us." For example, an object like a store named Matahari.

In recent years, the Directorate General of Taxes has made several changes to improve service quality, aiming to facilitate taxpayers in fulfilling their tax obligations and to refine the tax administration system in Indonesia. One of the steps taken, according to the Directorate General of Taxes, to enhance tax compliance is the digitization of tax services through the provision of online tax reporting applications. The online tax applications provided by the Directorate General of Taxes (DJP) can be accessed by the public using e-Billing and e-Filing facilities to facilitate tax payment and reporting.

METHOD

The type of data used in this research is qualitative. The source of data in this research is primary data. The primary data used by the researcher consists of survey results from Accounting students at Universitas Sarjanawiyata Tamansiswa, specifically from the 2020 and 2021 cohorts. The data collection method employed is a survey. The survey was conducted by distributing questionnaires via Google Forms containing questions for the respondents, who were the Accounting students from the 2020 and 2021 cohorts of Universitas Sarjanawiyata Tamansiswa. The data analysis method used in this research includes descriptive quantitative analysis and then multiple linear regression tests. For hypothesis testing, the methods used are partial tests (t-tests), simultaneous tests (F-tests), and the coefficient of determination test (R^2).

RESULTS AND DISCUSSION
Descriptive Test

Table 1. Based on Gender

Gender	Number of Respondents	Percentage
Male	31	31,0
Female	69	69,0
Total	100	100%

Based on Table 1 above, it can be seen that the respondents with the male gender in this study amount to 31 people, accounting for 31.0% of the sample, whereas the female respondents amount to 69 people, making up 69.0%. This indicates that the respondents in this study are predominantly female.

Validity Test

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Table 2. Validity Test Results

Variable	Question Item	r count	r table	Sig.	Description
Understanding of Tax Digitalization	X1.1	0,802	0,196	0,000	Valid
	X1.2	0,717	0,196	0,000	Valid
	X1.3	0,832	0,196	0,000	Valid
	X1.4	0,848	0,196	0,000	Valid
	X1.5	0,729	0,196	0,000	Valid
	X1.6	0,772	0,196	0,000	Valid
	X1.7	0,758	0,196	0,000	Valid
	X1.8	0,823	0,196	0,000	Valid
Student Perception	X2.1	0,775	0,196	0,000	Valid
	X2.2	0,914	0,196	0,000	Valid
	X2.3	0,893	0,196	0,000	Valid
	X2.4	0,836	0,196	0,000	Valid
	X2.5	0,851	0,196	0,000	Valid
	X2.6	0,864	0,196	0,000	Valid
	X2.7	0,918	0,196	0,000	Valid
	X2.8	0,902	0,196	0,000	Valid
	X2.9	0,824	0,196	0,000	Valid
	X10	0,724	0,196	0,000	Valid
Interest in Tax Compliance	Y1	0,807	0,196	0,000	Valid
	Y2	0,652	0,196	0,000	Valid
	Y3	0,553	0,196	0,000	Valid
	Y4	0,838	0,196	0,000	Valid
	Y5	0,883	0,196	0,000	Valid
	Y6	0,893	0,196	0,000	Valid
	Y7	0,888	0,196	0,000	Valid

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Based on Table 2 above, it can be concluded that all statement items are declared valid. This is indicated by the Pearson correlation values being greater than the r-table values and the significance values being less than the alpha value of 0.05.

Reliability Test

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Table 3. Reliability Test Results

No	Variable	Cronbach's Alpha	Number of Items	Description
1.	Understanding of Tax Digitalization	0,911	8	Reliable
2.	Student Perception	0,957	10	Reliable
3.	Interest in Tax Compliance	0,904	7	Reliable

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Based on Table 3 above, it can be concluded that all variables are declared reliable. This is evidenced by the Cronbach's alpha values being greater than 0.60.

Descriptive Statistics

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Table 4. Results of Descriptive Statistical Analysis

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Understanding of Tax Digitalization	100	16	40	31.63	5.759
Student Perception	100	22	50	42.30	6.710

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Interest in Tax Compliance	100	16	35	28.66	4.997
Valid N (listwise)	100				

Based on the descriptive statistical test values in Table 4, the variable "understanding of tax digitization" has a minimum value of 16 and a maximum value of 40, with a mean of 31.63 and a standard deviation of 5.759. This means that the spread of the data for the "understanding of tax digitization" variable is 5.759 from 100 data points.

The variable "student perception" has a minimum value of 22 and a maximum value of 50, with a mean of 42.30 and a standard deviation of 6.710. This indicates that the spread of the data for the "student perception" variable is 6.710 from 100 data points.

The variable "interest in tax compliance" has a minimum value of 16 and a maximum value of 35, with a mean of 28.66 and a standard deviation of 4.997. This indicates that the spread of the data for the "interest in tax compliance" variable is 4.997 from 100 data points.

Frequency Distribution of Data

Table 5. Distribution of Understanding of Tax Digitalization

Categories	Range	Frequency	Percentage
Very Low	16-20	3	3,0%
Low	21-25	13	13,0%
Medium	26-30	22	22,0%
High	31-35	34	34,0%
Very High	36-40	28	28,0%

Based on Table 5 above, the "understanding of tax digitization" consists of categories: very low 3.0%, low 13.0%, medium 22.0%, high 34.0%, and very high 28.0%. The highest percentage for the "understanding of tax digitization" variable is in the high category, with a percentage of 34.0%, indicating that the majority of respondents fall within the range of 31-35.

Table 6. Frequency Distribution of Student Perceptions

Categories	Range	Frequency	Percentage
Very Low	22-27	2	2,0%
Low	28-33	11	11,0%
Medium	34-39	15	15,0%
High	40-45	36	36,0%
Very High	46-50	36	36,0%

Based on Table 6 above, the "student perception" consists of categories: very low 2.0%, low 11.0%, medium 15.0%, high 36.0%, and very high 36.0%. The highest percentages for the "student perception" variable are in the high and very high categories, each with a percentage of 36.0%, indicating that the majority of respondents fall within the ranges of 40-45 and 46-50.

Table 7. Frequency Distribution of Interest in Tax Compliance

Categories	Range	Frequency	Percentage
Very Low	16-19	6	6,0%
Low	20-23	10	10,0%

Medium	24-27	19	19,0%
High	28-31	34	34,0%
Very High	32-35	31	31,0%

Classical Assumption Test
Normality Test

Table 8. Normality Test Results
One-Sample Kolmogorov-Smirnov Test

			Unstandardized Residual
N			100
Normal Parameters[a,b]	Mean		.0000000
	Std. Deviation		2.13351551
Most Extreme Differences	Absolute		.113
	Positive		.067
	Negative		-.113
Test Statistic			.113
Asymp. Sig. (2-tailed)			.003[c]
Monte Carlo Sig. (2-tailed)	Sig.		.149[d]
	99% Confidence Interval	Lower Bound	.140
		Upper Bound	.158

a. Test distribution is Normal.
b. Calculated from data.
c. Lilliefors Significance Correction.
d. Based on 10000 sampled tables with starting seed 2000000.

Based on Table 8 above, the results of the Kolmogorov-Smirnov normality test with Monte Carlo sig. show a value of 0,145. This result has a significance value greater than 0.05, indicating that the data is normally distributed.

Multicollinearity Test

Table 9. Multicollinearity Test Results
Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients			Collinearity Statistics	
		B	Std. Error	Beta	t	Sig.	Tolerance	VIF
1	(Constant)	2.052	1.392		1.475	.143		
	Understanding of Tax Digitalization	.627	.063	.723	9.953	.000	.356	2.806
	Student Perception	.160	.054	.215	2.959	.004	.356	2.806

a. Dependent Variable: Interest in Tax Compliance

Based on Table 9, the multicollinearity test shows that all tolerance values are > 0.10, evidenced by the tolerance values for the variables understanding of tax digitization and student perception both being 0.356. The VIF values are < 10, evidenced by the VIF values for the understanding of tax digitization and student perception variables both being 2.806. These results conclude that there is no multicollinearity in each test.

Heteroscedasticity Test

Table 10. Heteroscedasticity Test Results
Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	3.391	.916		3.703	.000
	Understanding of Tax Digitalization	-.143	.041	-.547	-3.450	.001
	Student Perception	.062	.036	.278	1.752	.083

a. Dependent Variable: Interest in Tax Compliance

Based on Table 10, the heteroscedasticity test results show that the sig value of the effect of the independent variable understanding of tax digitization is less than 0.05, specifically 0.01. Thus, it can be concluded that the independent variable understanding of tax digitization exhibits heteroscedasticity. However, for the independent variable student perception, the significance value is greater than 0.05, specifically 0.83. This means that for the student perception variable, there is no heteroscedasticity, indicating that the data used in this study is homogeneous.

Multiple Linear Regression Analysis
Interpretation of Multiple Regression Analysis

Table 11. Multiple Linear Regression Analysis Results
Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	2.052	1.392		1.475	.143
	Understanding of Tax Digitalization	.627	.063	.723	9.953	.000
	Student Perception	.160	.054	.215	2.959	.004

a. Dependent Variable: Interest in Tax Compliance

In the table above, the multiple linear regression calculation using computer software is:

$$Y = a + B1X1 + B2X2 + e$$
$$MKP = 2.052 + 0.723PDP + 0.215PM + e$$

Explanation:
- MKP: Interest in Tax Compliance
- PDP: Understanding of Tax Digitization
- PM: Student Perception

1. The equation shows that each increase in understanding of tax digitization will be followed by an increase in interest in tax compliance by 0.723, assuming other variables remain constant.
2. Each increase in student perception will be followed by an increase in interest in tax compliance by 0.215, assuming other variables remain constant.

Hypothesis Testing
t-Statistics Test

Table 12. T Statistical Test Results
Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2.052	1.392		1.475	.143
	Understanding of Tax Digitalization	.627	.063	.723	9.953	.000
	Student Perception	.160	.054	.215	2.959	.004

a. Dependent Variable: Interest in Tax Compliance

Based on the coefficients table above, it can be concluded that:
1. Effect of Understanding of Tax Digitization on Interest in Tax Compliance
Hypothesis 1 states that understanding of tax digitization affects interest in tax compliance. The t-value for the variable understanding of tax digitization is 9.953, while the t-table value at a 5% significance level and df = (100-2) 98 is 1.984, meaning t-value > t-table (9.953 > 1.984). Meanwhile, the significance value is 0.000, which is less than 0.05 (0.000 < 0.05). This indicates that the variable understanding of tax digitization has a significantly positive effect on the variable interest in tax compliance.
H1: Understanding of tax digitization has a significantly positive effect on the variable interest in tax compliance.
2. Effect of Student Perception on Interest in Tax Compliance
Hypothesis 2 states that student perception affects interest in tax compliance. The t-value for the variable understanding of tax digitization is 2.959, while the t-table value at a 5% significance level and df = (100-2) 98 is 1.984, meaning t-value > t-table (2.959 > 1.984). Meanwhile, the significance value is 0.004, which is less than 0.05 (0.004 < 0.05). This indicates that the variable student perception has a significantly positive effect on the variable interest in tax compliance.
H2: Student perception has a significantly positive effect on the variable interest in tax compliance.

Model Specification Test (F-Test)
Table 13. F Test Results
ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2021.803	2	1010.902	217.597	.000[b]
	Residual	450.637	97	4.646		
	Total	2472.440	99			

a. Dependent Variable: Interest in Tax Compliance
b. Predictors: (Constant), Understanding of Tax Digitalization, Student Perception

Based on Table 13 above, it can be concluded that the independent variables (student perception and understanding of tax digitization) can explain the dependent variable interest in tax compliance, with a significance value of 0.000 < 0.05 and an F-value of 217.597, which is greater than the F-table value of 2.46. Therefore, it can be concluded that student perception and understanding of tax digitization simultaneously or jointly affect interest in tax compliance.

Coefficient of Determination (R²)

Table 14. Test Coefficient of Determination (R^2)
Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.904[a]	.818	.814	2.15540

a. Predictors: (Constant), Understanding of Tax Digitalization, Student Perception

b. Dependent Variable: Interest in Tax Compliance

It can be concluded that the influence of the independent variables (student perception and understanding of tax digitization) can explain the dependent variable interest in tax compliance by 0.814 or 81.4%, while the remaining 18.6% is explained by other variables outside this study.

1. The Influence of Understanding Tax Digitization on Tax Compliance Interest
   Hypothesis 1 states that understanding tax digitization affects tax compliance interest. It can be seen that the t-value for the tax digitization understanding variable is 9.953, while the t-table value at a 5% significance level and df = (100-2) 98 is 1.984, which means t-value > t-table (9.953 > 1.984). Meanwhile, the significance value is 0.000, which means it is smaller than 0.05 (0.000 < 0.05). This indicates that the tax digitization understanding variable has a positive and significant effect on the tax compliance interest variable, so H1 in this study is accepted.

2. The Influence of Students' Perceptions on Tax Compliance Interest
   Hypothesis 2 states that students' perceptions affect tax compliance interest. It can be seen that the t-value for the students' perception variable is 2.959, while the t-table value at a 5% significance level and df = (100-2) 98 is 1.984, which means t-value > t-table (2.959 > 1.984). Meanwhile, the significance value is 0.004, which means it is smaller than 0.05 (0.004 < 0.05). This indicates that the students' perception variable has a positive and significant effect on the tax compliance interest variable, so H2 in this study is accepted.

CONCLUSION

Based on the data analysis and discussion of the research results regarding the influence of understanding tax digitization and student perceptions on interest in tax compliance (a case study on accounting students in the bachelor's program at Universitas Sarjanawiyata Tamansiswa), the following conclusions can be drawn:

1. Understanding tax digitization has a significantly positive effect on interest in tax compliance. This can be seen from the majority of respondents agreeing, with responses in the high category for the variable understanding of tax digitization. This research aligns with Pratiwi (2023), who states that tax digitization positively impacts interest in tax compliance due to the ease of access, transparency, and efficiency provided by technology, which encourages taxpayers to be more compliant in fulfilling their tax obligations.

2. Student perceptions have a significantly positive effect on interest in tax compliance. This can be seen from the majority of respondents agreeing and strongly agreeing, with responses in the high and very high categories for the student perception variable. This is supported by research by Domy Ricado Tulalessy (2023), which states that individuals' perceptions of taxes, including their understanding of the importance of paying taxes, the complexity of tax regulations, and trust in the use of tax funds, can influence their interest in complying with tax payments.

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