The Influence Of Tax Justice And Tax Understanding On Tax Evavasion (Perceptions Of Students' Accounting Study Program, Faculty Of Economics, Indonesian Advent University)

Elizabeth Vania Permata [1], Remista Simbolon [2]
[1] Program Studi Akuntansi, Fakultas Ekonomi, Universitas Advent Indonesia
Email: [1] 2032091@unai.edu ,[2] remista.simbolon@unai.edu

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ABSTRACT

Study intended for evaluate impact justice as well as understanding tax on embezzlement tax according to perception student at Indonesian Adventist University, Accounting Study Program, Faculty of Economics. Respondent involved as many as 55, were obtained past method purposive sampling. Device SPSS version 22 software was used in analyze regression multiple. Acquisition studies found: (1) justice tax No influential to embezzlement tax (2) understanding tax No influential to embezzlement taxes and (3) justice taxes and understanding tax No influential to embezzlement tax

INTRODUCTION

Indonesia became part of 152 developing countries in the world (WorldData.Info 2023) As a developing country the Indonesian government needs give attention in the field raising funds in frame do development and achievement well-being social public (Fitria & Wahyudi, 2022) Every year acceptance largest state finance originate from taxation so tax is crucial thing _ For noticed However from Table 1 it is known that from 2020 to _ down in fact No Once achieve government targets.

Table 1. State Income (in Trillion Rupiah)

Tahun	2016	2017	2018	2019	2020
Target	Rp1.539,0	Rp1.283,0	Rp1.424,0	Rp1.577,6	Rp`1.404,5
Realisasi	Rp1.283,0	Rp1.147,0	Rp1.315,9	Rp1.332,1	Rp1.285,2

There is at least two methods are possible chosen by the Taxpayer in order to minimize amount payment the tax that is Tax Avoidance and Tax Evasion Although the goal similar

however with do activity embezzlement means the Taxpayer violates law in business minimize amount the tax submitted to government Tax evasion (evasion tax) can happen as consequence Not yet he felt benefit from payment taxes by society in a way wide indeed abuse by officers taxes that result in loss trust public to government as well as presumption that tax will reduce ability economical someone Various shapes embezzlement taxes among them forgery report finance company Good with method zoom out income from the amount it should be or enlarge expenses (expenses) pass addition cost fictitious doing data filling with no true or not complete as well lateness in fill out the SPT (Notification Letter) and carry out payment tax.

Actually action embezzlement tax it's not case new to Indonesia. Example lots of cases discussed occurred in 2010 involving a named Gaius Halomoan P. Tambunan, where at the time That He took office as employee Directorate Tax General class IIIA. Himself proven do No only embezzlement taxes but also money laundering and corruption (Kompas.com, 2023) At the start in 2023, Rafael Alun Trisambodo official Directorate Echelon III Tax General found stage a number of violations among others misappropriation Report Treasure Riches State Officials (LHKPN), non-compliance in pay and report the tax do money laundering and receiving bribe (CNBC Indonesia, 2023a) No only employee taxation there is Companies are also doing it embezzlement taxes for example CV DA and CV TJ belong to LS and S with method publish use as well as sell invoice tax fictional to other companies Revealed in 2023 action This has they do since 2011 to _ by 2015 and cost the country IDR 244,836,899,130 (CNBC Indonesia, 2023b).

Perception can defined as response direct from something Next response somebody can form treatment or action certain Someone's actions said ethical if in accordance with norms of behavior in a way general Influencing factors perception embezzlement among them is justice and understanding tax Justice in context taxation refers to exchange between government and payers tax where what is received by the payer tax must in accordance with amount taxes that have been paid Meanwhile understanding taxation is the process for interpret draft taxation and implementing it moment do payment

Research results (Tumewu & Wahyuni, 2018) shows that justice tax No influence perception student about embezzlement tax On the other hand from results testing conducted _ (Amelia et al., 2022) found when justice tax the more high then action embezzlement tax decreased More more Santana, et al (2020) in his research disclose that past exists enhancement understanding taxation then action embezzlement tax will reduced ; contradictory with results study (Fitria & Wahyudi, 2022) which explains that if understanding tax increases then student legitimize (justify) behavior embezzlement tax or in other words a tendency do practice embezzlement tax will increases

Refer to the description background backwards and inconsistencies from results studies before then writer mean for operate given research title "Influence Tax Justice and Understanding Tax Tax Evasion (Perception Accounting Study Program Students Faculty of Economics, Indonesian Adventist University)." Study This addressed For understand perception student related embezzlement field taxation when influenced justice taxes and understanding tax Aspect determination location research namely within the Indonesian Adventist University, with object study Accounting Study Program Students Faculty of Economics becomes differentiator between study This with studies before Election student based on chance that after finish education graduates potential For work in the field taxation (SINDOnews, 2021) and at the same time become a Taxpayer.

LITERATURE REVIEW
Tax

Known from Law no. 28/2007, tax based law contribution must to the state, reward No straight away and use it For prosperity of the people. Another source stated "tax as people's contributions to the state treasury in nature forced or not obtain leads (contra-performance) directly" (Mardiasmo, 2019)

Tax Function
1. Budget (Budgetair), includes draft that tax as source income for fund expenditure
2. Regulate (Regulerend), refers to the role tax as tool government for controlling / implementing policy they in aspect social and economic

Tax Collection Theory
1. Insurance Theory indicates that the country has role in protection its people so tax likened as something premium insurance
2. Interest Theory meaning separation burden tax in accordance with size each other's needs
3. Carrying Power Theory emphasizes suitability between burden tax with ability good in a way objective (seeing big income) or subjective (needs material).
4. The theory of devotion, meaning as citizen payment tax including obligation
5. Purchasing Power Principle Theory, meaning collection tax from community and distributed return For maintenance welfare

Tax Justice
Justice (Tax Equity) as stated by (Soemarso, 2007) implies that every Taxpayer must give fair and appropriate contribution (fair share) to expenditure government (government expenses). According to (Marsyahrul, 2006) concept justice means give equal treatment for all Taxpayers without looking factor such as religion, sect politics and others

Types of Tax Fairness
Justice tax includes two things namely vertical equity (fairness vertical) are reviewed from subject taxes and horizontal equity which focuses on aspects object the tax.

Measurement Tax Justice
Two approaches were used for measure justice that is principle benefits (benefit principle), based on benefits received public from government and ability to pay principle / ability pay the Taxpayer, where p This in accordance with the Carrying Power Theory (Soemarso, 2007).

Justice Theory
Book A Theory of Justice state that justice social is when distribution benefits and burdens Work done with appropriate (Rawls, 1999)

Tax Understanding
Understanding interpreted as a process of understanding and taxation is levy mandatory must _ paid to the country. So you can summarized that understanding tax is the process of understanding various matter concerning levy must form payment tax Source other disclose understanding regulation taxation as a process of understanding draft taxation and use in payment tax

Tax Evasion
Mitigating efforts obligation with violate law known with embezzlement tax Then (Marsyahrul, 2006) disclose that circumvention / embezzlement tax is action avoid self from tax past violation law Treatment This including in form resistance active that is intended effort to fiscus (ex direct); aim for reduce burden tax

Causal Factors Tax Evasion
(Pohan, 2013) state that big taxes paid increase along with increase income Then (Suandy, 2008) express motivating factors behavior savings tax in a way illegal among other things taxes fees bribe small opportunity detected as well light sanctions.

Form Tax Evasion

Launch from (Suwandoko, 2023) forms embezzlement tax in a way short that is No submit a Notification Letter Good Because exists negligence nor intentional error/incompleteness submission of SPT, issuing / using documents that do not in line with transaction real and publish invoice before become a PKP.

Impact Tax Evasion

1. In the field Finance causes happen imbalance budget
2. In Economics you can influence competition among entrepreneurs and causes scarce capital.
3. In the field Psychology action embezzlement tax can become habits and ultimately embezzlement No realized Again as something wrong and detrimental treatment

Tax Justice Against Tax Evasion

Based on (Ikhsan et al., 2021) justice in tax means there is conditions in which the taxpayer feels government do actions that encourage taxpayers to become obedient that is if application tax in line with ability economics (ability principle) and acquisition benefits (benefit principle) for taxpayers. Study (Tumewu & Wahyuni, 2018) revealed justice tax No impact on perception student about embezzlement tax Temporary that is testing is carried out (Amelia et al., 2022) concluded If justice tax rise then action embezzlement tax humble
H 1 : Tax fairness has an effect to Tax Evasion

Understanding Tax Tax Evasion

Intended as understanding in tax namely the process of understanding as well as apply knowledge the for pay tax (Marlina, 2018) According to (Santana et al., 2020) with exists enhancement understanding taxation then embezzlement tax will reduced Depart behind with results studies (Fitria & Wahyudi, 2022) that when understanding tax increases then student legitimize (justify) behavior embezzlement taxes which leads to an increase practice that
H 2 : Tax understanding has an influence to Tax Evasion

Tax Justice and Understanding Tax Tax Evasion

Previous research from (Tumewu & Wahyuni, 2018) shows If justice taxes and understanding tax No influence perception embezzlement tax However (Pitoyo, 2022) conclude that there is influence between perception about embezzlement tax by justice and understanding taxation
H 3 : Tax Justice and Tax Understanding have an influence to Tax Evasion.

METHODS

Location and Time

The study was carried out at the Indonesian Adventist University, West Java, in October 2023.

Population and Sample

Entire individual or becoming entity subject study defined from the word population Instead sample is part small representative whole population (Purwanto & Sulistyastuti 2017). Population consists from Accounting Study Program Students Criteria election sample outlined as following :
1. Active student enrolled in the Odd Semester Year Teachings 2023/2024.
2. Students who have finish eye studying Taxation.

Data Collection and Analysis Techniques

Study This adopt a research process quantitative begins from formulate problem develop theory formulate hypothesis collect data, analyze data, then serve conclusions and suggestions (Sugiyono, 2017) The data type is primary, which is collected in a way direct from field (Purwanto & Sulistyastuti, 2017) Data is collected with spread questionnaire past Google Forms Respondent requested For respond statement in questionnaire with range from 1 to 5 on a Likert Scale then converted into interval data using MSI. Samples obtained with Purposive Sampling ie election based on consideration certain Determination amount sample follow opinion (Bailey, 1994) with amount the minimum is 30 (three tens). Next for analyzing the data used SPSS version 22 application with Statistics Descriptive Coefficient Determination (R 2), and method Multiple Linear Regression (validity normality F test, reliability heteroscedasticity multicollinearity t test).

RESULTS

Statistics Descriptive

Based on results questionnaire obtained description general respondents following this :

Table 2. Descriptive Statistics Results

		Amount	Percentage
Gender	Male	17 People	31%
	Female	38 People	69%
	Total	**55** People	**100%**
Force	2020	43 People	78%
	2021	12 People	22%
	Total	**55** People	**100%**

Data Quality Test

1. Validity

Found that statement questionnaire totaling 27 items passed the validity test.

Table 3. Validity Test Results

No	Variable	Statement	r count	r table	Information
1	Tax Fairness (X1)	X1.1	0,418	0,266	Valid
		X1.2	0,528	0,266	Valid
		X1.3	0,624	0,266	Valid
		X1.4	0,615	0,266	Valid
		X1.5	0,639	0,266	Valid
		X1.6	0,794	0,266	Valid
		X1.7	0,640	0,266	Valid
		X1.8	0,683	0,266	Valid
		X1.9	0,598	0,266	Valid
		X1.10	0,729	0,266	Valid
		X1.11	0,516	0,266	Valid
2	Tax Understanding (X2)	X2.1	0,745	0,266	Valid
		X2.2	0,790	0,266	Valid
		X2.3	0,777	0,266	Valid
		X2.4	0,824	0,266	Valid
		X2.5	0,738	0,266	Valid
		X2.6	0,821	0,266	Valid
		X2.7	0,823	0,266	Valid

		X2.8	0,411	0,266	Valid
		X2.9	0,486	0,266	Valid
		X2.10	0,692	0,266	Valid
		X2.11	0,750	0,266	Valid
3	Tax Evasion (Y)	Y.1	0,694	0,266	Valid
		Y.2	0,662	0,266	Valid
		Y.3	0,651	0,266	Valid
		Y.4	0,588	0,266	Valid
		Y.5	0,785	0,266	Valid

2. Reliability

Table 4. Reliability Test Results

Variable	Cronbach's Alpha	Value Standards	Information
Tax Fairness (X1)	0,839	0,70	Reliable
Tax Understanding (X2)	0,906	0,70	Reliable
Tax Evasion (Y)	0,703	0,70	Reliable

Table 3 states value obtained for third variable has passed the reliability test

Test Assumptions Classic
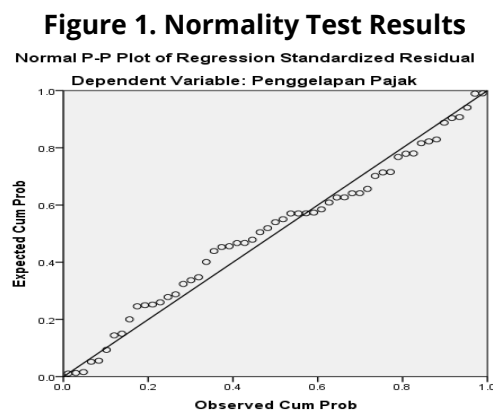
Normality

Figure 1. Normality Test Results

Figure 2 shows if the data passes the because test dot, dot, dot spread diagonally

1. Multicollinearity

Table 5. Multicollinearity Results

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	14.608	2.712		5.386	.000		
	Tax Fairness	.023	.077	.046	.302	.764	.813	1.231
	Tax Understanding	-.062	.066	-.143	-.941	.351	.813	1.231

a. Dependent Variable: Penggelapan Pajak

Table 5 explains number Tolerance For justice tax as well as understanding tax is the same namely 0.813 (> 0.100). Meanwhile the VIF value for justice tax as well as understanding tax is also the same namely 1,231 (< 10). From the results of the multicollinearity test research stated escaped

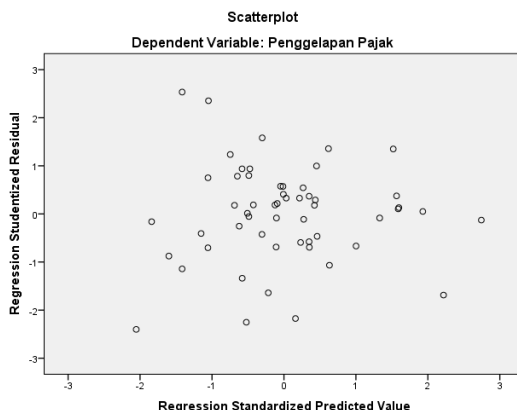2. Heteroscedasticity

Figure 2. Heteroscedasticity Results

Figure 3 shows that study passed the heteroscedasticity test Because dot, dot, dot No form pattern certain

Hypothesis Testing
1. t test (Partial)

Table 6. t Test Results

Coefficientsᵃ

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	14.608	2.712		5.386	.000
	Tax Fairness	.023	.077	.046	.302	.764
	Tax Understanding	-.062	.066	-.143	-.941	.351

a. Dependent Variable: Penggelapan Pajak

Based on Table 6, it is obtained significance justice tax amounting to 0.764 (0.764 > 0.05). So, it's known that embezzlement tax No affected by justice tax or in other words, H 1 rejected Next assess significance for understanding tax is 0.351 (0.351 > 0.05). That means embezzlement tax No affected by understanding tax (H 2 rejected).

2. F Test (Simultaneous)

Table 7. F Test Results

ANOVAᵃ

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	9.398	2	4.699	.449	.641ᵇ
	Residual	544.022	52	10.462		
	Total	553.420	54			

a. Dependent Variable: Penggelapan Pajak
b. Predictors: (Constant), Pemahaman Pajak, Keadilan Pajak

From Table 7 it is known that number the significance is 0.641 (0.641 > 0.05). So, H 3 rejected ie embezzlement tax No affected by justice taxes and understanding tax

Coefficient Determination (R 2)
Table 8. Coefficient Determination Results

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.130[a]	.017	-.021	3.234494

a. Predictors: (Constant), Pemahaman Pajak, Keadilan Pajak

b. Dependent Variable: Penggelapan Pajak

Table 8 contains R results (correlation multiple) of 0.130. That means there is very weak relationship between variable independent and dependent Then Adjusted R Square of -0.021 (negative) which can be considered 0 (zero), meaning variables independent No capable explain variable tied to it

Multiple Linear Regression
Equality regression For study this :
$$Y = 14.608 + 0.023 X_1 - 0.062 X_2$$

The interpretation are :

14,608; meaning, if justice tax (X_1) and understanding tax (X_2) is the same with zero (constant), then embezzlement tax (Y) is worth 14,608.

1 0.023; meaning, every increase Tax Fairness (X_1), then Tax Evasion (Y) increases as much as 0.023 remember presumption Tax Understanding (X_2) remains.

2 -0.062; meaning, every increase Tax Understanding (X_2), then Tax Evasion (Y) is reduced as much as 0.062 remember presumption Tax Fairness (X_1) remains.

DISCUSSION
The Influence of Tax Justice on Tax Evasion
Based on the data analysis, tax justice does not have an influence on tax evasion according to the perception of Accounting students at Advent Indonesia University. This is indicated by the t-test result, where the calculated t-value is less than the tabulated t-value (0.302 < 1.675) with a significance level of 0.764 > 0.05. Therefore, it can be stated that the first hypothesis (H1) stating "tax justice influences tax evasion" is rejected. Tax justice does not play a role in reducing tax evasion. This result aligns with the research conducted by Tumewu & Wahyuni in 2018 but contradicts the findings of Amelia et al. in 2022, who stated that higher tax justice leads to a decrease in tax evasion.

The Influence of Tax Understanding on Tax Evasion
From the data analysis, it is evident that tax understanding does not have an influence on tax evasion according to the perception of accounting students at Advent Indonesia University. This is supported by the multiple linear regression analysis, where the t-value is less than the tabulated t-value (-0.941 < 1.675) with a significance level of 0.351 > 0.05. Thus, the second hypothesis (H2) stating "tax understanding influences tax evasion" is rejected. This result supports the research conducted by Tumewu & Wahyuni in 2018 but contradicts the findings of Santana et al. in 2020, who revealed that an increase in tax understanding reduces tax evasion, as well as the study by Fitria & Wahyudi in 2022, which suggests that higher tax understanding leads to an increase in tax evasion.

The Influence of Tax Justice and Tax Understanding on Tax Evasion
As seen in Table 7, the variables of tax justice and tax understanding have an F-value less than the tabulated F-value (0.449 < 3.172) with a significance level of 0.641 > 0.05. Therefore, the

third hypothesis (H3) stating "tax justice and tax understanding influence tax evasion" is rejected. This is in line with previous research by Tumewu & Wahyuni in 2018, which explained that tax justice and tax understanding do not have an influence on tax evasion. However, this contradicts the study conducted by Pitoyo in 2022.

CONCLUSION

After evaluate the data, found results following :

1. Nothing influence embezzlement tax by justice tax
2. Nothing influence embezzlement tax by understanding tax
3. Nothing influence embezzlement tax by understanding and justice tax

LIMITATION

This study own limitations and there are some suggestions for study next :

1. The number of respondents in the current research is 55, so it is recommended for future researchers to increase the number of research samples in order to obtain more accurate results.
2. This research only uses two independent variables, but from the results of the data processing, it was found that they had no effect on the dependent variable. Future researchers can consider additional independent variables besides tax justice and tax understanding, such as discrimination, the tax system, and the quality of tax services.

Suggestions

1. Further Investigation: While this study did not find a direct influence of justice tax and understanding tax on embezzlement tax, it may be valuable to conduct further research to explore other factors or variables that could potentially explain the occurrence of embezzlement tax.
2. Expand the Sample: Expanding the sample size or diversifying the study population could provide a more comprehensive understanding of the relationship between taxation, justice, and understanding, and embezzlement tax. Different demographics or regions might yield different results.
3. Longitudinal Study: Consider conducting a longitudinal study to track changes and patterns over time. This could reveal dynamic relationships that are not evident in a single snapshot of data.

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