

# Theory of Reasoned Action as A Framework for Tax Volunteers Behavior: A Case Study of Accounting Students at Universitas Tarumanagara

*by* Estralita Trisnawati

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# Theory of Reasoned Action as A Framework for Tax Volunteers Behavior: A Case Study of Accounting Students at Universitas Tarumanagara

Hendro Lukman<sup>1\*</sup> MF Djeni Indrajati Wijaya<sup>1</sup> Estralita Trisnawati<sup>1</sup>

Purnamawati Helen Wijaya<sup>1</sup>

<sup>1</sup>Faculty of Economics and Business, Universitas Tarumanagara. Jakarta11470. Indonesia

\*hendrol@fe.untar.ac.id

## ABSTRACT

The Tax Volunteer Activities of the Directorate General of Taxes that were launched in 2017 have become activities that are awaited and desired by students. However, this activity after three years of running, the needs of students by the Directorate General of Taxes as a tax volunteer with a fixed amount due to the fall in the visit of Individual Taxpayers to the tax office to submit Annual Tax Return through e-filing. This researcher wants to find out whether the Tax Volunteer activity has become a student behavior. This research uses the Theory of Reasoned Action approach. Of the 96 questionnaires that were processed, the result was that Attitude toward Behavior, Subjective Norm, and Behavioral Intention had a positive direction and affected the selection behavior as a Tax Volunteer. When Behavioral Intention as mediation is weakened the relationship between Attitude toward Behavior, Subjective Norm of Behavior, meaning that the Tax Relief activity has become a behavior by students. Furthermore, this research implies that universities or faculties to facilitate the activities of Tax Volunteers are quite high in demand.

**Keywords:** Tax Volunteers, Theory of Reasoned Action, E-filing

## 1. INTRODUCTION

The government through the Directorate General of Tax wants to involve universities in raising awareness of the submission of annual tax returns by forming tax volunteers. Tax Volunteers Tax Volunteers is a Directorate-General of Tax program that involves college students to help the Directorate General of Tax give an obligation to an Individual Taxpayer to report annual tax returns through e-filing. Students help Individual Taxpayer deliver annual tax returns at the tax service office or a place determined by the Directorate General of Tax. This activity has been running since 2017. For Directorate General of Tax, Tax Volunteers ease their work as well as instilling compliance for students to become taxpayers later, as well as for universities as Community Service activities. Tax Volunteers activities for students are technical training on taxation and improving soft skills.

The involvement of higher education institutions in tax volunteer activities increases every year, and the enthusiasm of students who want to become Tax Volunteers also increases. However, the enthusiasm of students to become a Tax Volunteers is limited by the number of needs of Tax Volunteers members by the Directorate General of Tax. This is due to the reduction in Individual Taxpayer visits to the Tax Office to submit

annual tax returns. The decline in it visits the tax office, they may have been able to deliver annual tax returns by e-filing independently. Increasing the desire of students to become a Tax Volunteers, the decline in Individual Taxpayer visits the tax office so that the number of Tax Volunteers needs by Directorate General of Tax does not increase.

### 1.1. Our Contribution

This research is expected to be input for higher education institutions that anticipate activities or as an evaluation material from taxation learning that has been done and input for developing taxation.

## 2. LITERATURE REVIEW

### 2.1. Theory of Reasoned Action (RTA)

Theory of Reasoned Action (TRA) is a model developed by Fishbein and Ajzen in 1975, which states a person's behavior is determined by behavioral intention to do so. Intention itself is determined by the attitude of attitude and subjective norms of behavior [1]. Attitude is explained as an action on actions that express positive or negative feelings individually in the act [2]. This attitude is

determined through the assessment of one's beliefs about the consequences arising from the behavior, and evaluation of their desires. Formally, attitudes can be judged as the accumulation of an individual's particular desire desires for all the expected consequences of his behavior [1].

According to [3], the main determinant of attitude is the individual's intention to act, that is, the attitude towards certain behaviors. In determining a person's attitude, there are three components of attitude according to, namely the affective component (feelings/ emotions), the behavioral component (responding/ action), and the cognitive component (trust/ evaluation) [3], and [4] state that the attitude taken by someone will be related to several aspects, such as other people, physical objects, behaviors, or policies. Therefore, the way a person reacts to the environment is called attitude. Besides, attitudes can be caused as a relatively enduring group of feelings, beliefs, and behavioral tendencies directed at specific people, ideas, objects, or groups [5]. Thus, it can be concluded that attitude is very necessary for life, including in daily activities. Every individual has his own choice, to choose what he considers good and likes [2]. From this point of view, the attitude seems to direct one's individual choices and actions.

Subjective norms are references to individual perceptions of social pressure to do or not do the desired behavior [6]. Subjective norms show the individual's perception of what other people think of their behavior in the question. Contribution of the opinion of each reference that considers with a motivation that someone must fulfill the desire of the referral [2]. Besides, subjective norms also refer to individual perceptions of successful people. The opinion contribution of each referral given is considered with the motivation that a person must fulfill the referral's wishes [7]. Overall subjective norms can be expressed as an accumulation of an individual's perception of motivational assessment for all relevant references [1]. Subjective norms in TRA is a person's feelings or perceptions of the expectations of people around [8]. Something that exists in the social environment will lead to a normal subject drive, for an example many students who take part in the Tax Volunteers team, other students who see TV who are active, busy and serving the community and gain valuable experience, then other students who do not participate can assume that being a Tax Volunteers team is an activity that is prestige, fun and proud.

TRA is a model that characterizes human behavior as something "intentional" done rationally. Thus, TRA can predict that the intention to pursue what is desired but must be closely related to attitude forward behavior and Subjective Norms that are formed by looking at other people or the environment that happens to what a person wants to be in the future or to be. Empirically the use of the TRA model approach in terms of choice to become a Tax Volunteers team will have important implications for policymakers. If this is a rational decision based on beliefs about the activity or desired.

## **2.2. Tax Volunteer**

Tax Volunteers is a national-level Directorate General of Tax program in educating and disseminating annual tax return submissions to individual taxpayers using applications or e-filing by involving college students. The number of Individual Taxpayers and the limited number of Directorate General of Tax employees to assist Individual taxpayers in providing assistance or assisting Individual taxpayers in delivering annual tax returns with applications that can be an obstacle because Individual Taxpayer is uncomfortable using communication technology in delivering annual tax returns. This inconvenience can cause Individual Taxpayers not to comply. Thus, Tax Volunteers activities are very beneficial for the Directorate General of Tax also for students is a real field practice.

## **2.3. Annual Tax Return**

All taxpayers who meet the requirements according to tax laws must perform their tax calculation, payment, and reporting obligations [9], and are carried out annually [9]. Taxpayers according to taxation laws are divided into corporate or corporate taxpayers, Individual Taxpayer Submission of a tax liability report in the form of Tax Return. Tax Return is divided into Periodic Tax Returns reported every month and Annual Tax Return reported at the beginning of the next tax year for the tax liability calculated within one year. Specifically for Individual Taxpayer, it is enough to report Annual Tax Return. Forms for Annual Tax Return companies use forms called Annual Tax Return Form 1721. While for Individual Taxpayer, the Annual Tax Return consists of three forms, namely Form 1770 for Individual Taxpayer that has income from running its own business. For Individual Taxpayer that has an income as an employee with an income of more than or above 60 million rupiahs per year will use Form 1770-S, and Individual Taxpayer who has income as an employee with income less than 60 million rupiahs per year will use Form 1770-SS [10]. So the type of Annual Tax Return report used by the taxpayer depends on the type of taxpayer, and specifically for Individual Taxpayer, it is also seen from the source and amount of income of the taxpayer in a year. Tax Volunteers activities focus on Individual Taxpayer who has income as an employee.

## **2.3. E-Filing**

E-Filing is an internet application for submitting tax reports, one of which is Annual Tax Return approved by the tax authority for Individual Taxpayer income tax [11]. Individual Taxpayer data and information related to taxes such as income, calculation of liabilities and taxation, payment of income tax, list of assets, list of obligations, and family register in e-filing [12]. An individual Taxpayer must carry out a self-assessment which includes calculating the tax liability owed, and paying it by himself before reporting [13].

### 3. METHODOLOGY AND HYPOTHESIS

#### 3.1. Methodology

The selection of research objects is an important stage in conducting research. The variables in the object of this study consisted of Attitude toward Behavior, Subjective Norm, and Behavioral Intention as mediating variables. Behavior became a Tax Volunteer as the dependent variable. This study was a quantitative study with path analysis.

The population in this study were students of the Faculty of Economics & Business Tarumangara University who were eligible to become Tax Volunteers. The population is the entire group of people, events, or things of interest that the researcher wishes to investigate [14]. While the sample is a small part of a population. In this study, the sample was respondents who were students who registered as Tax Volunteers. Sampling using a questionnaire directly. In the questionnaire technique is a data collection that provides or disseminates a list of questions or statements to respondents in the hope of responding to the list of questions or statements [14]. The data used in this study were 96 questionnaires out of 116 questionnaires that were collected, and questionnaires distributed in early January 2020.

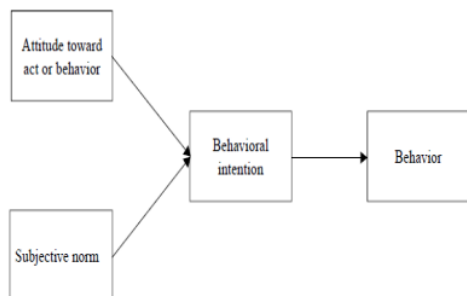
#### 3.1. Hypothesis

According to [7] show subjective norms show a positive and significant direction towards Behavioral Intention, while Attitude toward behavior from actions in activities as a tax consultant which in this case can be called assistance to taxpayers, has a positive but not significant direction. Thus, the hypotheses built in this study are:

- H1: Attitude toward Behavior from Tax Volunteers activities has a positive direction but does not affect Behavioral Intention.
- H2: Subjective norm of Tax Volunteers activities have a positive direction and have a significant influence on Behavioral Intention.
- H3: Intention Behavioral from Tax Volunteers has a positive direction and a significant influence on a Behavior.

Based on the above hypothesis, the framework in this study uses or adopts the Theory Reasoned Action (TRA) model which is described as follows:

Figure 2.1. Hypothesis Framework



### 4. RESULT AND DISCUSSION

#### 4.1. Result

From the data collected, an initial test is carried out, namely the validity and reliability tests. The results of the data process can be seen as follows:

Table 1. Validity and Reliability Test Result

Variables	AVE	Cronbach's Alpha	Composite Reliability
Attitude toward Behavior	0,534	0.713	0.821
Subjective Norm	0,524	0.818	0.868
Behavioral Intention	0,61	0.839	0.886
Behavior	0,75	0.833	0.900

In table 1. it can be seen that each variable has an Average Variance Extracted (AVE) value above 0.5 which means the data used in this study can be said to be valid. Likewise, the Cronbach's alpha coefficient shows a number > 0.6 and the composite reliability has a value > 0.8. which shows that the data used in this study are reliable.

According to the validity and reliability tests above, the regression test is continued. The regression test results for this research model are shown as follows:

Table 2. T-Stat and P-Values Tests

Variables	T Stat	P Values
Attitude toward Behavior → Behavioral Intention	2.312	0.021
Subjective Norm → Behavioral Intention	3.408	0.001
Behavioral Intention → Behavior	17.176	0.000
Attitude toward Behavior → Behavioral Intention → Behavior	2.343	0.020
Subjective Norm → Behavioral Intention → behavior	3,141	0.002

Sources: Data processed by PLS V.3.0

At the 95% confidence level, the T-Stat value. must be greater than 1.96, or the P-value of Values must be smaller than 0.05. In table 2, it appears that all dependent variables have a positive direction that has a T-Stats value > 1.96, as well as seen in the all P-Values < 0.05.

From the results above, students see tax volunteer activities that have occurred for 3 years indicate this activity has become a behavior for students. It can be seen that the direct relationship between Attitude Toward Behavior to Tax Volunteers variable has a value of t 2.31, Subjective Norm to Tax Volunteers has a value of t 3.40 while Behavioral Intention becomes Tax Volunteers, showing positive and significant results with a value of 17.17 towards Behavior. For the relationship between Attitude

toward Behavior to be Tax Volunteers mediated by Behavioral Intention towards forming Behavior also shows a significant effect, even with a greater t value. Likewise, Subjective Norm to be Tax Volunteers has a significant influence on Behavioral Intention to be Tax Volunteers. Subjective Norm has a significant influence on Behavior after being mediated by the Behavioral Intention to be Tax Volunteers. Thus, students who choose to be a Tax Volunteers team this year, assess that being a Tax Volunteers team is a behavior for students who want to practice in the taxation field, or is an activity that has become routine and prestige and is useful for them later.

As for the path analysis that wants to find out the direct influence between the Attitude forward Behavior and Subjective Norm on the formation of behavior or influence with Behavioral Intention as mediation can be seen below: Table 3. Path Analysis

	Path Coefficients
<b>Direct Effect</b>	
Attitude Toward Behavior -> Behavioral Intention	0,266
Subjective Norm -> Behavioral Intention	0,425
Behavioral Intention -> Behavior	0,758
<b>Indirect Effect</b>	
Attitude toward Behavior -> Behavioral Intention -> Behavior	0,202
Subjective Norm -> Behavioral Intention -> Behavior	0,322

Sources: Data processed by PLS V.3

From table 3, behavior intention as a mediating variable does not have much influence, it is seen that Attitude toward Behavior and Subjective Norm have a slightly lower coefficient indirectly compared to the coefficient directly, although Behavioral Intention has a large coefficient. In other words Attitude forward Behavior, Subjective Norm and Behavioral Intention shape Behavior in this study

**4.2. Conclusion**

From this study, it can be concluded that the students of the Faculty of Economics & Business at the University of Tarumangara, especially accounting students who wish to take part in the Tax Volunteers Habit or behavior team. This interest was evident from the enthusiasm of more and more participants who registered. The limitation in this research is the desire of students who want to become Tax Volunteers is the time of Tax Volunteers implementation, which is in conflict with the Mid Term Examination period and the limitation as well as Tax Volunteers required by Directorate General of Tax to make the selection of Tax Volunteers teams competitive. And the implications of the results of this study, to improve technical skills and soft skills, universities or faculties must be able to channel

similar activities outside of those who are competent and outside the needs of the Directorate General of Tax.

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