Compliance Intention of Prospective Taxpayers: Self Assessment System and Understanding of Tri-Nga Tamansiswa

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Info Article

Abstract

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Taxes serve as the primary source of state revenue and play a crucial role in national development and public welfare. However, as mandatory contributions with intangible short-term benefits, taxes often face resistance. This study aims to examine the influence of the Self-Assessment System and the understanding of the Tri-Nga Tamansiswa philosophy on the compliance intention of prospective taxpayers. The research was conducted among private university students in the Special Region of Yogyakarta, with a total of 99 respondents selected through convenience sampling. Data were collected using online questionnaires and analyzed using IBM SPSS 29. Instrument validity and reliability were assessed, followed by classical assumption tests including normality, multicollinearity, and heteroscedasticity. Hypothesis testing was performed using F-tests, t-tests, and R^2 analysis. The findings indicate that both the Self-Assessment System and the understanding of Tri-Nga have a significant positive effect on the compliance intention of prospective taxpayers. This study offers practical implications for the Directorate General of Taxes by introducing Tri-Nga values as a cultural approach to enhance voluntary tax compliance. It also contributes to the development of behavioral tax theory by incorporating indigenous philosophical perspectives into compliance models.

JEL Classification: H26, H24, Z13

Introduction

Taxes are the largest source of revenue for the state and have the most significant benefit for the prosperity of the people and the development of various infrastructures (Erawati & Pelu, 2021). Taxes are something that must be fulfilled, are coercive, and the benefits cannot be felt instantly (Erica, 2021). The main factor affecting tax revenue is tax compliance. Tax compliance, which is defined as a person's desire and willingness to fulfill tax obligations by applicable laws, plays an important role in maintaining the stability of state finances sourced from taxes (Wardani & Rumiyatun, 2017). In Indonesia, the level of tax compliance has not been maximized because of the lack of awareness and understanding of the importance of taxation (Sumule & Erawati, 2023). The Directorate General of Taxes (DJP) noted that the achievement of the formal tax compliance ratio in submitting tax returns in 2024 was 85.75%; this achievement was higher when compared to 2020 at 77.63% and 2021 at 84.07%. On the other hand, compared to 2022's 86.8% and 2023's 86.97%, the formal tax compliance ratio in 2024 has decreased. This phenomenon indicates that the tax compliance ratio remains a concern and is still categorized as low. Consequently, taxpayer compliance is an urgent matter that must continue to be addressed, as it is the primary factor influencing a country's tax revenue.

To increase tax compliance, one way is to increase the intention to comply with prospective taxpayers. So, it will be essential to understand the many factors that can influence the compliance intention of prospective taxpayers. The first factor that can affect the compliance intention of prospective taxpayers is the self-assessment system. A self-assessment system is a system that gives full responsibility to taxpayers to find information, report, and then pay their taxes without interference from the tax authority. However, the reports that have been submitted will still be monitored by the tax authority (Murtin et al., 2024). The self-assessment system is one of the factors that can increase the interest of prospective taxpayers to comply with tax regulations because this system is designed to ease the process of paying and reporting taxes (Sukiyaningsih, 2020). When a prospective taxpayer knows that the current tax collection system makes it easier for him to carry out tax obligations in the future, the desire and intention to comply with taxes will grow. Tax compliance will increase if the implementation of the self-assessment system goes well and is balanced with good tax authority supervision (A. Putri & Adi, 2022). Unfortunately, the process of implementing the self-assessment system still experiences various obstacles. One of the obstacles is that there are still many prospective taxpayers who do not understand tax regulations and how to calculate their taxes. Based on research from Mulyanto H (2020) and Aryanti (2020) claim that the self-assessment system contributes to taxpayer compliance because it can make it easier for taxpayers to fulfill their tax obligations and is expected to provide comfort and satisfaction during the tax reporting process, while according to Sandria and Farina (2023), the self-assessment system hurts tax compliance due to the low knowledge of taxpayers regarding the self-assessment system.

In addition to the Self-Assessment System, Tri-Nga can also be a factor in the compliance intention of prospective taxpayers. Tri-Nga is a fatwa formulated by Ki Hajar Dewantara, which includes Ngerti, Ngrasa, and Nglakoni. Tri-Nga teachings teach that people need knowledge, awareness, and seriousness when they want to achieve a goal or aspiration (Nadziroh, 2017). In the context of taxation, the understanding of the Tri-Nga Teachings can be interpreted as knowledge about taxation, awareness of tax obligations, and obedience in carrying out responsibilities for tax obligations. Suppose the Tri-Nga teaching is well understood by students as prospective taxpayers. In that case, it will provide a positive view and motivation to build an intention to comply with taxes and hope that in the future, they will be able to implement this teaching by becoming obedient taxpayers. Research from Prastini and Sihura (2023), shows that the Tri-Nga teachings have a positive effect on individual taxpayer compliance. Findings from Wardani and Anugrah (2023), show that Tri-Nga has a positive effect on increasing compliance among prospective taxpayers.

Given the inconsistencies in previous researchers' findings, it is necessary to conduct more in-depth research on how the self-assessment system and understanding of Tri-Nga affect the compliance intentions of prospective taxpayers. Previous research conducted by Wulandari and Putra (2020) focused on the effect of

the application of the self-assessment system on taxpayer compliance, while other research conducted by Prastini and Sihura (2023) examined the understanding of Tri-Nga in influencing tax compliance. However, no research combines the two variables simultaneously in the context of prospective taxpayers' compliance intentions. This research fills the gap by examining how these two factors influence prospective taxpayers' compliance intentions. Tax education, which primarily focuses on technical aspects, often leaves many prospective taxpayers with a narrow understanding of tax as an administrative obligation devoid of moral and social significance. Based on these conditions, the approach of local values, such as Tri-Nga understanding, is very relevant to fill the existing gap. Tri-Nga plays a dual role in character education and as a cultural framework, fostering a broader understanding and emotional awareness and encouraging real implementation in tax compliance behavior. The focus of this research is on students as prospective taxpayers who are in the introduction stage of the tax system, in contrast to research that has been conducted by Prastini and Sihura (2023) and Wulandari and Putra (2020), which examines taxpayers who have experienced directly. The findings in this study can contribute practically and theoretically. Practically, these findings contribute to designing tax policies based on the values of life and culture as contained in the teachings of Tri-Nga Tamansiswa and help to increase public acceptance of the self-assessment system with a more comprehensive approach and associated with the values contained in Tri-Nga Tamansiswa. In theoretical terms, this finding contributes to the literature. It enriches the theory of tax compliance, especially by looking at how the compliance intention of prospective taxpayers can be influenced by the life and cultural values contained in the teachings of Tri-Nga Tamansiswa.

Literature Review

Theory Planned of Behavior
Planned Behavior Theory is a development of the Theory of Planned Action designed by Icek Ajzen. The theory of Planned Behavior is intended to estimate the influence of encouragement on behavior that is not under the control of the individual himself (Ajzen, 1991). In research, the Theory of Planned Behavior is associated with explaining the behavior of a prospective taxpayer who is influenced by various factors to comply with taxes in the future. Factors that can determine a person's behavior, namely Behavioral Beliefs related to a person's behavior towards an action, are usually formed by beliefs about the results that will be obtained, Normative Beliefs related to a person's behavior that are influenced by the social environment or other people, and Control Beliefs related to how much the individual feels he has control or ability to perform the behavior (Anugrah & Fitriandi, 2022). After the existence of these three factors, a taxpayer will enter the intention stage. The behavior stage follows the intention stage. The intention stage is where a person forms the intention to behave, whereas the behavior stage is when the person behaves (Sista, 2019).

Hypothesis Development
The Effect of Self Assessment System on Compliance Intention of Prospective Taxpayers
The theory of Planned Behavior explains that intention is the main element of a person's behavior, which is influenced by behavior beliefs, normative beliefs, and control beliefs (Ajzen, 1991). The self-assessment system acts as a control belief because this system affects individual beliefs about their ability to perform a behavior, in this case, reporting taxes correctly. The self-assessment system is important in fostering the obedient intention of prospective taxpayers as it is considered to facilitate the implementation of tax obligations if someone understands tax calculations. This system also provides freedom in its implementation so that no one feels forced to carry out their tax obligations. Additionally, by entrusting someone to calculate their tax system, they can transparently find out how much tax liability they have to pay. These measures will encourage prospective taxpayers to form good intentions and fulfill their tax responsibilities in the future without coercion from any party.

This is relevant to the results of research conducted by Aryanti (2020) and Sukiyaningsih (2020) that the self-assessment system has a positive impact on taxpayer compliance; this is because the self-assessment system can facilitate and provide comfort to taxpayers so that the implementation of tax obligations can run more

effectively and according to tax procedures. Similar results are seen in the research of Yogi Ardiansyah and Irawan (2022) and Satyawati and Cahjono (2017), which shows that taxpayers have played an active role in carrying out their obligations, which means that the self-assessment system has a positive impact on tax compliance. Findings from Mulyanto H (2020) stated that by calculating the amount of tax payable by the self-assessment system, the tax cost could be known transparently so that tax compliance will increase. So, the more confident the prospective taxpayer is in reporting and paying their taxes without coercion from any party, the higher the intention to obey the prospective taxpayer.

H1: *The self-assessment system has a positive effect on the intention to comply with prospective taxpayers*

The Effect of Understanding the Teachings of Tri-NgaTamansiswa on the Compliance Intention of Prospective Taxpayers

Based on the Theory of Planned Behavior, the understanding of Tri-Nga Tamansiswa is related to normative beliefs. This can occur because the moral values contained in Tri-Nga can influence the intention to behave obediently for prospective taxpayers. The application of Tri-Nga teachings in taxation is expected to give students, as prospective taxpayers, an understanding of taxes, awareness of tax obligations, and obedience in carrying out responsibilities for tax obligations by applicable regulations. The better the understanding of Tri-Nga that students have, the more positive their view and motivation will be to comply with taxes.

Relevant to the results of research from Prastini and Putra (2022), which states that Tri-Nga has a positive impact on taxpayer compliance, this happens because when the understanding of Tri-Nga is implemented in the life of a taxpayer, it will become a tool for taxpayers to have understanding, awareness, then want to carry out taxes and create tax compliance. Similar results were also shown (Putri & Difianti, 2023). They stated that Tri-Nga has a positive impact on land and building taxpayer compliance. This is because when individuals feel responsible for their tax obligations, they are more likely to make tax payments, thereby fulfilling their intentions. The findings of Wardani and Anugrah (2023) show that the better the understanding of the tri-ga, the more intention to obey prospective taxpayers will also increase. This is because a good understanding of the tri-ga can foster a sense of responsibility for taxes. Thus, the better the understanding of Tri-Nga in the context of taxation that a prospective taxpayer has, the higher the intention to obey the prospective taxpayer.

H2: *Understanding of Tri-Nga Tamansiswa has a positive effect on the compliance intention of prospective taxpayers*

Method

This study focuses on students of private universities in DIY, so the sampling method chosen is the convenience sampling method, which is included in non-probability sampling with practical sampling; the sample is not taken randomly but based on the availability of the respondent (Sugiyono, 2020). In this study, 99 respondents were taken as samples; this number was deemed sufficient to meet the minimum limit of questionnaire testing, the opinion of Singarimbun and Effendi (1995), which explains that the minimum limit of questionnaire testing must be carried out on 30 respondents so that the results of the value distribution are closer to the standard curve. Bias in sampling is overcome by applying stratified sampling based on gender, year class, and respondents from various private universities, including UST, UMY, UAD, UII, and STIM YKPN, which fall within the research range, to ensure more representative results. Thus, the results of this study provide an initial overview of the perspectives and experiences of private students in DIY related to this research topic. However, it cannot be generalized to the entire population of private students in DIY because this research is more exploratory.

Table 1. Operational Variables

Variable	Indicators		Source
Self assessment system (X1)	1.	Register and fill out the SPT form,	Erawati et al. (2022)
	2.	Calculating own tax,	
	3.	Paying tax on time,	
	4.	Reporting on time	
Understanding of *Tri-Nga* (X2)	*1.*	*Ngerti* (understand)	Wardani and Sikteubun
	2.	*Ngrasa* (feels)	(2023)
	3.	*Ngalakoni* (performs)	
Compliance intention of prospective	1.	Tendency	Sumule and Erawati
taxpayers (Y)	2.	Decision	(2023)

To analyze the effect of the self-assessment system and understanding of *Tri-Nga* on the intention to comply with prospective taxpayers, multiple linear regression analysis is used. Multiple linear regression is used to measure two or more independent variables in influencing the dependent variable with the equation, according to Ghozali (2018) as follows:

$$Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \epsilon$$

Where in this study, Y represents the intention to comply with prospective taxpayers as the dependent variable, β_0 represents a constant, β_1 and β_2 are the regression coefficients of each variable, and X1 and X2 represent independent variables, which in this study are the self-assessment system, and understanding of Tri-Nga Tamansiswa, ϵ is an error or residue.

Before multiple linear regression analysis is performed, diagnostic testing is performed first to evaluate the validity and feasibility of the model that has been created. A normality test to ensure that the data is normally distributed is performed using Kolmogorov-Smirnov. Multicollinearity test with VIF to detect whether there is a multicollinearity problem in the regression model, which can cause the regression coefficient estimates to be unstable. Heteroscedasticity test with the Glejser method to detect whether there are symptoms of heteroscedasticity in the regression model. All of the statistical analysis was carried out with SPSS to get accurate results.

Result and Discussion

Respondent Characteristics

Table 2. Respondent Characteristics

Characteristics of Respondents		Total Number of Respondents (99)	Percentage (100%)
Origin of University	UST	91	93%
	UMY	3	3%
	UII	2	2%
	UAD	1	1%
	STIM YKPN	1	1%
Batch Year	2023	8	8%
	2022	14	15%
	2021	47	47%
	2020	30	30%
Gender	Male	32	32%
	Female	67	68%

Source: Data processed, 2024

Respondents in this study totaled 99 who came from five private universities in Yogyakarta from the class of 2020 to 2023. The characteristics of each respondent are listed in Table 2, with the majority of respondents coming from Sarjanawiyata Tamansiswa University. Respondents consisted of 36 men and 67 women.

Descriptive Statistics Test

Table 3. Results of Descriptive Statistical Test

	Compliance intention of prospective taxpayers (Y)	*Self Assessment System (X1)*	Understanding of *Tri-Nga* (X2)
N	99	99	99
Minimum	1	1	1
Maksimum	5	5	5
Mean	3.629	4.429	3.440
Std. Deviation	0.328	0.398	0.349

Source: Data processed, 2024

Based on Table 3, the amount of data (N) is 99. The Self-Assessment System (X1) has a minimum value of 1 and a maximum value of 5. The mean for questions related to the Self-Assessment System is 4.429, and the standard deviation is 0.398. Understanding Tri-Nga (X2) has a minimum value of 1 and a maximum value of 5. The mean for questions related to understanding Tri-Nga is 3.440, and the standard deviation is 0.349. The intention to comply with prospective taxpayers (Y) has a minimum value of 1 and a maximum value of 5. The mean for questions related to the intention to comply with prospective taxpayers is 3.629, and the standard deviation is 0.3283. Overall, the standard deviation in the statistical test is lower than the average for each variable, indicating consistent data.

Validity Test

Table 4. Result of Validity Test

Variable	Question Item	R-count	Significance Value	Conclusion
Self Assessment System	SAS.1	0.618	0,001	Valid
	SAS.2	0.750	0,001	Valid
	SAS.3	0.735	0,001	Valid
	SAS.4	0.699	0,001	Valid
	SAS.5	0.691	0,001	Valid
	SAS.6	0.644	0,001	Valid
	SAS.7	0.621	0,001	Valid
	SAS.8	0.661	0,001	Valid
	SAS.9	0.632	0,001	Valid
	SAS.10	0.638	0,001	Valid
Understanding of *Tri-Nga*	PTN.1	0.705	0,001	Valid
	PTN.2	0.674	0,001	Valid
	PTN.3	0.675	0,001	Valid
	PTN.4	0.597	0,001	Valid
	PTN.5	0.633	0,001	Valid
	PTN.6	0.651	0,001	Valid
	PTN.7	0.532	0,001	Valid
	PTN.8	0.631	0,001	Valid
Compliance intention of prospective taxpayers	NCWP.1	0.675	0,001	Valid
	NCWP.2	0.686	0,001	Valid
	NCWP.3	0.693	0,001	Valid
	NCWP.4	0.715	0,001	Valid
	NCWP.5	0.750	0,001	Valid
	NCWP.6	0.725	0,001	Valid
	NCWP.7	0.604	0,001	Valid
	NCWP.8	0.702	0,001	Valid

Source: Data processed, 2024

Table 4. The validity test results indicate that each question item in each variable has a value greater than the R-table obtained, which is 0.1975, and a significant value of <0.05, making all question items valid.

Reliability Test

Table 5. Reliability Test Results

Variable	Cronbach's alpha > 0.06
Compliance intention of prospective taxpayers (Y)	0.844 (Reliable)
Self-Assessment System (X1)	0.863 (Reliable)
Understanding of Tri-Nga (X2)	0.779 (Reliable)

Source: Data processed, 2024

The reliability test that has been carried out shows the results listed in Table 5, with each variable having a Cronbach's alpha value of 0.844, 0.863, and 0.779. The three variables are declared reliable because they show the results of Cronbach's alpha> 0.06.

Hypothesis Test

Table 6. Result of Hypothesis Test

T Statistic Test Result			
	T	Sig.	Description
(Constant)	2.331	.022	
Self-Assessment System	4.039	.001	Supported H1
Understanding of Tri-Nga	2.015	.047	Supported H2
F Statistic Test Result			
		F	Sig
Regression		36.684	0.001
Ajusted R² Test Result			
R	R Square	Adjusted R Square	Std. Error of the Estimate
0.781ᵃ	0.610	0.593	2.095

Source: Data processed, 2024

Based on table 6. The T-test results above Self Assessment System (X1) with a significance value of 0.001 <0.05 and a T value of 4.039> 1.984 can be stated to support the statement H1 in hypothesis development. These results prove that the Self Assessment System has a significant effect on the obedient intention of prospective taxpayers. Understanding Tri-Nga (X2) with a significance value of 0.047 < 0.05 and a T value of 2.015 > 1.984 supports the H2 statement in hypothesis development. This proves that understanding Tri-Nga has a significant effect on the intention to comply with prospective taxpayers.

The F test results above show that the F value is 36.684 > 2.468, and the sig value is 0.001 < 0.05. From these results, it can be concluded that each independent variable, Self-Assessment System (X1), and understanding of Tri-Nga (X2) has a significant effect on the dependent variable, namely the intention to comply with prospective taxpayers (Y) and the model is said to be fit.

The adjusted R2 test result shows the value of R square or R2 of 0.610 or equal to 61%. In this case, it can be interpreted that the Self Assessment System and understanding of Tri-Nga simultaneously influence the obedient intention of prospective taxpayers by 61%. Factors outside the research variables influence the remaining 39%.

DISCUSSION
The Effect of Self-Assessment System on Prospective Taxpayer's Compliance Intention
The results of hypothesis testing conducted in this study are relevant to hypothesis 1, with the result that the self-assessment system has a significant positive effect on the intention to comply with prospective taxpayers. This is evidenced by the results of the t value of 4.039, which is greater than the t table of 1.984, and a significance of 0.001, which is less than the probability of 0.05, with unstandardized coefficients of 0.363. Therefore, Therefore, it is concluded that H1 is accepted. This study shows that the self-assessment system has a positive effect on the compliance intention of prospective taxpayers. This is supported by some

respondents who feel that a transparent and easier-to-understand system can motivate them to carry out tax obligations correctly and on time. The success of the self-assessment system depends on a person's awareness and understanding of their tax obligations (Darmayasa et al., 2021).

In the context of the Theory Planned of Behavior, the self-assessment system is related to control beliefs because a system that provides facilities in the form of convenience and transparency will provide a greater feeling of control for prospective taxpayers to strengthen the intention to comply with their tax obligations in the future. Thus, the better the implementation of the self-assessment system, the higher the intention to comply with prospective taxpayers. This research is relevant to previous research, such as that conducted by Aryanti (2020) and Yogi Ardiansyah and Irawan (2022), which found that the application of the self-assessment system can increase the level of tax compliance. This is because the self-assessment system allows taxpayers to have more control over their tax obligations, thus increasing their sense of responsibility.

The Effect of Understanding Tri-Nga on Taxpayer Candidate Compliance Intention
The results of hypothesis testing conducted in this study are in line with hypothesis 2 with the conclusion that understanding Tri-Nga has a significant effect on the intention to comply with prospective taxpayers. This is evidenced by the results of the calculated t value of 2.015, greater than the t table of 1.984, and a significance of 0.047, which is less than the probability of 0.05 with unstandardized coefficients of 0.155. So, H2 is accepted. This study shows that the understanding of Tri-Nga has a positive effect on the compliance intention of prospective taxpayers. This proves that, in addition to tax administration factors, Tri-Nga, which encompasses social, cultural, and mental values in society, can also foster and strengthen a person's sense of responsibility to comply with their tax obligations. In Indonesia, social and cultural values significantly influence individual behavior. Therefore, understanding Tri-Nga, which emphasizes deep understanding (ngerti), feelings of responsibility (ngrasa), and actions carried out responsibly (nglakoni), can enhance the intention to be obedient among prospective taxpayers.

In the context of the Theory of Planned Behavior, Tri-Nga understanding is related to normative beliefs, namely subjective norms, which play an important role in determining a person's intention to perform certain behaviors. In this case, Tri-Nga understanding creates social norms that support tax compliance because when the environment or society has the assumption that paying taxes is an important social obligation as described in the concept of Tri-Nga understanding (ngerti, ngrasa, nglakoni), then someone will feel socially pressured to follow this norm and tend to have a higher intention to comply with tax obligations. The better understanding of Tri-Nga a person has, the higher their intention to obey prospective taxpayers. The findings of this study are relevant to previous research, such as that conducted by Prastini and Putra (2022) and Putri and Difianti (2023), which shows that understanding the Tri-Nga has a positive effect on increasing one's tax compliance.

Conclusions and Recommendations

Based on the research that has been conducted, the self-assessment system has a positive effect on the compliance intention of prospective taxpayers. The convenience provided by the system to report and pay taxes independently will make prospective taxpayers feel more responsible and have greater control over their tax obligations. Thus, the better the implementation of the self-assessment system, the higher the compliance intention of the prospective taxpayer. Understanding of Tri-Nga also has a positive effect on the compliance intention of prospective taxpayers. The local values contained in Tri-Nga not only play a role in the spiritual or cultural realm but are also proven to influence tax compliance behavior. Strengthening tax awareness through a cultural value approach can create social transformation, where compliance is not only based on legal obligations but also on a sense of responsibility and citizen ethics. Thus, the better the understanding of Tri-Nga owned by a prospective taxpayer, the higher the intention to comply with taxes.

The findings in this study provide practical and theoretical implications. Practically, the study's findings can be utilized by DJP to enhance tax compliance by providing input on the Tamansiswa teachings, specifically Tri-Nga, which can aid in increasing the compliance intention of prospective taxpayers. Additionally, it offers an overview further to improve the effectiveness of the current self-assessment system. Theoretically, this research contributes academically to the development of theory in the field of taxation, especially in understanding non-economic factors that influence tax compliance intentions by adding a local cultural dimension, namely the Tri-Nga understanding of tax compliance. This research can fill the void in the taxation literature in developing countries, such as Indonesia, which has cultural diversity. It can open up opportunities to develop tax compliance models that are more relevant to the social and cultural contexts that exist in countries with diverse cultural backgrounds.

The limitations of this study included its focus on private students in the Special Region of Yogyakarta and the use of Google Forms for questionnaire distribution, which limited the researchers' ability to control respondents' answers. Suggestions for future research include adding independent variables such as tax knowledge and core tax. Future researchers can also expand the research population and replace the data collection method by conducting interviews.

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