The effect of perceptions on tax evasion and tax sanction on ethical behaviour of accounting student compliance

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ABSTRACT

Perception determines the way we behave towards an object or problem, how everything that affects a person’s perception will later affect the chosen behavior. Accounting students by understanding the negative consequences of tax evasion actions and penalties in the form of sanctions can know signs in decision-making and behavioral patterns of academic compliance in higher education. This study seeks to examine the effect of student perceptions of tax evasion and tax sanctions on the ethical behavior of accounting students’ compliance. Results show that student perception as variable X1 on tax evasion does not have a significant effect to Ethical Behavior academic compliance of accounting students at the State University of Malang. Next on variable X2 result testing perception on sanction positive and significant effect on behavior ethical obedience academic accounting students at the State University of Malang.

Introduction

Taxes function to finance national development as well as to finance public facilities and infrastructure such as transportation, stations, and roads. This function aims to increase state treasury revenues as much as possible in order to finance the expenditure and development of the central or regional government. Tax evasion is an act of violating the Taxation Law, for example submitting the Annual Tax Notice the amount of income that is lower than the actual (understatement of income). Report costs that are greater than they actually are (overstatement of the deductions). A more severe form of tax evasion is when the Taxpayer does not report his income at all or non-reporting of income. (Izza, N. & Hamzah, 2009).

The tax rate for each taxpayer has been determined, but there are still taxpayers who do not fulfill their obligations to pay taxes. Research that analyzes the relationship between disclosure in financial statements and tax evasion has been found in many previous studies. As found by Alstadseter, A., Johannesen, N., Herry, S. L. G., & Zucman, G. (2022); Jiang, W., Zhang, C., & Si, C. (2022); Shams, S., Bose, S., & Gunasekarage, A. (2022) and Shams, S., Bose, S., & Gunasekarage, A. (2022). Therefore, it is necessary to take action or tax sanctions for taxpayers who violate the findings of Oktaviani & Adellina (2016) and Chen, G., Qi, Y., Liu, F., & Xing, F. (2022) in previous research. The procedures and provisions for paying taxes have been regulated in the Act, including regarding tax sanctions. Tax sanctions are made to create order and regularity in taxation. If there is a failure to fulfill tax obligations, there will be legal consequences that will be given (Savitri & Nuraina, 2017), so that taxpayers will be afraid to violate tax regulations and this will have an impact on increasing tax compliance.

Based on the theory of reasoned action which explains that human behavior is basically carried out on its own accord Ajzen and Fishbein (1980). This theory is based on the assumption that humans generally do things in ways that make sense, consider all available information, and take into account the implications of action. This theory considers aspects of attitudes, subjective norms, intentions and human behavior. Azwar (2002), attitude is a form of evaluation or feeling reaction. The formation of attitudes according to Katz et al. (2002), is a cognitive response that is a response from human perceptions and statements about what is

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believed. Associated with attitudes towards tax evasion, the belief that tax evasion is unethical (ethical perception) can be responded to become an attitude that tax evasion is a negative behavior. Abizar (1998) states that perception is a process by which an individual selects, evaluates, and organizes stimuli from his environment. This perception also determines the way we behave towards an object or problem, how everything that affects a person’s perception will affect the behavior he chooses.

Tax understanding affects taxpayers’ perceptions of tax evasion, including for students who learn about the concepts and mechanisms of college taxation. This can be explained that the level of understanding is a process of increasing knowledge intensively carried out by an individual and the extent to which a person can understand correctly a problem that he wants to know. The increasing level of understanding of taxpayers on the consequences of tax evasion and the imposition of sanctions are potential factors for the government to improve taxpayer compliance (Chen, G., Qi, Y., Liu, F., & Xing, F, 2022). With a good level of understanding someone will be able to do something well too. In carrying out their tax obligations, taxpayers must master the regulations and obligations they carry out in order to avoid unintentional errors and applicable sanctions. Thus, an understanding of taxation, both the system and tax regulations, will prevent taxpayers from committing tax evasion and being subject to sanctions in paying their tax obligations. Likewise for accounting students by understanding the negative consequences of tax evasion actions and penalties in the form of sanctions can provide signs in decision making and patterns of academic compliance behavior in universities.

In connection with the description above, the author is interested in conducting research with attempted find answer on 1) How is the influence of student perceptions of tax evasion on ethical behavior of accounting students’ compliance at the economic faculty of Malang State University; 2) How is the influence of students’ perceptions of tax sanctions on ethical behavior of accounting students’ compliance at the economic faculty of Malang State University and 3) How simultaneous influence from Student Perception on Tax Evasion and Tax Sanctions on Compliance Ethical Behavior of Accounting Students at the economic faculty of Malang State University.

**Literature Review**

**Theory and Conceptual Background**

**Tax Evasion**

Tax evasion refers to improper actions committed by taxpayers regarding their obligations in taxation. Mardiasmo (2009) defines tax evasion as an effort made by taxpayers to ease the tax burden by violating the law. Due to violating the law, this tax evasion is carried out using illegal means. Taxpayers completely ignore the formal provisions of taxation that are their obligations, falsify documents, or fill in incomplete and incorrect data. Setiawan (2008) states that tax evasion is “a way of avoiding taxes in ways that are contrary to the provisions of the applicable tax laws. If found in the tax audit, the Taxpayer will be subject to administrative and criminal sanctions in accordance with the applicable provisions. Some of the reasons that are considered by taxpayers to avoid tax (Nurmantu, 2004), are as follows: a) There is an opportunity to do tax avoidance because the existing tax provisions have not clearly regulated certain provisions, b) Possible actions known to be relatively small, c) The benefits obtained are relatively large compared to the risks, d) Tax sanctions are not too severe, e) Tax provisions do not apply equally to all Taxpayers, f) The implementation of law enforcement varies. McGee’s (2006) research suggests a view of tax evasion where according to the results of his research, tax evasion is seen as unethical behavior. The theory used in this research is Attribution Theory. The countries that have been studied by McGee (2006), found that tax evasion has three views, namely: 1) Tax evasion is considered never ethical. This is because individuals have an obligation to the government to pay taxes that have been set, individuals should contribute to paying services provided by the government and not just individuals who only enjoy the benefits of services that have been provided by the government (Cohn, 1998). 2) Tax evasion is seen as always ethical. This is because individuals do not have the obligation to pay taxes to corrupt governments. 3) Tax evasion can be considered ethical or not depending on the existing situation and conditions.

**Tax Sanctions**

Tax sanctions are a guarantee for taxpayers to comply with the provisions of laws and regulations regarding taxation (tax norms), in other words, tax sanctions are a preventive tool, so that taxpayers comply with regulations and do not violate tax regulations (Mardiasmo, 2009). In the tax law number 28 of 2007 concerning the General Tax Provisions Law there are 2 kinds of sanctions that can be imposed on taxpayers, if the taxpayer violates these provisions, namely administrative sanctions (interest sanctions, fines, and increase sanctions) and criminal sanctions (imprisonment). Meanwhile, Lyere (2018) argues that tax sanctions are intended to prevent taxpayers from violating tax laws. Their compliance with tax payments will be high, if the sanctions received are more detrimental. Therefore, he concludes that tax sanctions serve as an instrument to encourage tax compliance.

**Perception of Compliance**

Perception is a response to something or is the process of a person knowing things through his five senses (Big Dictionary, 2002). Suprihanto, et al, (2003) stated that perception is a form of assessment of one person in the face of the same stimuli, but in other conditions will lead to different perceptions. Perception is influenced by three factors including situational factors, perceiving factors, and object factors (Robbins & Judge, 2007). Various previous studies have been conducted in order to evaluate perceptions of the ethics of tax evasion. Prasetyo (2010) conducted a study in the Surakarta area regarding the ethical perception of tax evasion for taxpayers.
Compliance Behavior

Research on taxpayer compliance by using a behavioral approach was carried out by Hanno and Violette (1996), Blanthorne (2000), Bobek and Hatfield (2003), Mustikasari (2007), and Arnati (2009). In this study, the factors that influence taxpayer compliance are explained using the Theory of Planned Behavior developed by Ajzen (1991). Hanno and Violette (1996) examined taxpayer compliance and found that subjective attitudes and norms had a positive effect on taxpayer compliance intentions and behavior. Blanthorne (2000) utilizes the Theory of Planned Behavior by adding an ethical variable to examine tax compliance behavior in two groups of individual taxpayers, namely individual taxpayers who have the opportunity to do non-compliance and individual taxpayers who do not have the opportunity to do non-compliance. Blanthorne cannot prove the effect of attitude on taxpayer compliance intentions. From this study it was found that the influence of people around (subjective norms) and perceived behavioral control have a negative effect on tax compliance intentions. Bobek and Hatfield (2003) conducted research on tax compliance using the modified Planned Behavior Theory as the basis for developing their hypothesis. The purpose of this research is to examine several beliefs (beliefs) that underlie the attitude of taxpayers on tax non-compliance in certain situations and the moral role in taxpayer compliance.

The results of this study are attitudes towards tax non-compliance and subjective norms have a positive effect on the intention to disobey. This finding strengthens the Theory of Planned Behavior which states that a person's attitude towards an object and subjective norms will influence that person's behavior through his intentions. Mustikasari (2007) conducted a study on the compliance of corporate taxpayers in medium and large-scale industrial companies in Surabaya. Mustikasari tested the influence of the factors in the Theory of Planned Behavior on the non-compliance of 7 corporate taxpayers by adding the variables of moral obligation, company financial condition, company facilities, and organizational climate. Mustikasari (2007) proves that 1) tax professional who have a positive attitude towards non-compliance have high tax non-compliance intentions; 2) the influence of people around (perceived social pressure) that strongly influences the intention of tax professionals to behave obediently; 3) tax professional who have high moral obligations, low tax non-compliance intentions or vice versa; 4) the lower the tax professional's perception of the control they will have will encourage the tax professional to intend to comply; 5) the lower the perception of control owned by the tax professional, it will encourage the tax professional to disobey in carrying out the tax obligations of the entity they represent; 6) tax professionals who have low tax non-compliance intentions, low tax non-compliance or vice versa. Arnati (2009) replicated the research of Trivedi, Shehata, and Mestelman (2004) by adding one ethical variable from Machiavellin. The results of the study indicate that attitudes do not affect behavior through intentions, while the variables that influence taxpayer compliance intentions are subjective norms and perceived behavioral control. This study is a development and modification of Mustikasari's research (2007), the difference is that this study will analyze the factors that influence taxpayer compliance with the sample of corporate taxpayers engaged in services, trade and manufacturing, as well as variables added to the framework of the theory of planned behavior. is a variable that has not been used in previous studies, namely sunset policy.

The Influence of Student Perception on Tax Evasion on Accounting Student Compliance Ethical Behavior

Research on the effect of perceptions on tax evasion was conducted by Reskino et al. (2013). The results found indicated that there was no difference between the perceptions of undergraduate accounting students and postgraduate accounting students regarding the ethics of tax evasion. Another study by Wicaksono (2014) found a significant difference in perceptions between students of economics, law, and psychology regarding the ethics of tax evasion. Economics students were more opposed (disagree with) tax evasion than the other two groups, and law students were least opposed to tax evasion among the other groups. This study is interested in proving the perception of students in the accounting study program towards tax evasion, namely when these students have received taxation courses and tax practices. As for hypothesis that will be tested in this study.

H1: There are Influence of Student Perception on Tax Evasion on Compliance Ethical Behavior of student majoring in accounting, Faculty of Economics, Malang State University

The Influence of Students’ Perceptions on Tax Sanctions on Accounting Students’ Ethical Compliance Behavior

Taxpayers consider the tax sanctions imposed are greater than the amount of tax that must be paid to the state, taxpayers will be more obedient and voluntarily fulfill their tax obligations (Ju & Amir, 2019). The tax sanctions given are quite heavy with their actions, which will make non-compliant taxpayers afraid and prefer to fulfill their obligations. However, if the tax sanctions given are light from the violations committed, the taxpayer will tend to ignore their tax obligations (Putra, 2020).

H2: There are The Influence of Student Perceptions on Tax Sanctions on Compliance Ethical Behavior of student majoring in accounting, Faculty of Economics, Malang State University

Research and Methodology

Research design

The design of this research is explanatory research, which aims to examine the relationship between the hypothesized variables. This research is quantitative research, where the purpose of research using quantitative methods is to develop and use mathematical research models, as well as theories or hypotheses related to phenomena that can be known more deeply by researchers.
Relationship Between Dependent Variables and Independent Variables

The variable to be tested for its influence is the independent variable (X) including perceptions of tax evasion (X1) and perceptions of tax sanctions (X2) on the dependent variable, namely Compliance Ethical Behavior (Y).

Research Data Collection

Type and Data Source

The type of data in this study is primary data. Indriantoro & Supomo (2016) define primary data as data in research that is obtained directly from the original source without going through an intermediary. The primary data in this study were obtained through the distribution of questionnaires that had been prepared related to the variables to be studied and then filled in by the respondents. Questionnaires distributed to students with the target respondents in accordance with what has been set. The source of data for the population in this study was obtained through administrative data from the academic subdivision of the Faculty of Economics, State University of Malang. The subjects in this study were active students of S1 Accounting, State University of Malang class 2018-2019 who had taken taxation courses or tax planning. While the research location is at the Faculty of Economics, State University of Malang. In obtaining respondents, researchers used a questionnaire distributed to students.

Technique Data Collection

The data collection technique in this study used a questionnaire distributed to students which was measured using a Likert scale. Siyoto & Sodik (2015) stated that the questionnaire is a data collection tool by providing several written questions to be filled out by the respondents. Questionnaires are one of the efficient data collection techniques if researchers want to know what respondents expect. The questionnaire used can be in the form of questions or statements given to respondents directly or online. In this study, questionnaires were distributed containing statements based on indicators and theories that were relevant to the research variables that had been determined.

Research instrument is a tool used to measure the phenomenon to be observed. Specifically, this phenomenon is commonly referred to as research variables. The instrument in this research is using a questionnaire. While the scale used to measure each statement item in the questionnaire uses a Likert scale, each of which has a score of 1-5.

<table>
<thead>
<tr>
<th>Statement</th>
<th>Score</th>
</tr>
</thead>
<tbody>
<tr>
<td>Strongly Disagree</td>
<td>1</td>
</tr>
<tr>
<td>Don't agree</td>
<td>2</td>
</tr>
<tr>
<td>Neutral</td>
<td>3</td>
</tr>
<tr>
<td>Agree</td>
<td>4</td>
</tr>
<tr>
<td>Strongly agree</td>
<td>5</td>
</tr>
</tbody>
</table>

Research Instrument Test

Validity test

In this study, the validity test is used to show the extent to which the questionnaire compiled can measure what the researcher wants to measure (Effendi & Tukiran, 2014). Validity is measured by means of correlation between the score of the questions with the total score of the construct or variable. This measurement can be done using the Pearson product-moment correlation technique. This technique is designed to test whether each item in the statement really expresses the internal consistency of the measured factor or each measuring instrument item in measuring a factor. The significance level is 0.05 (5%). If \( r \text{ count} > r \text{ table} \), it means that the data can be said to be valid (Ghozali, 2018).
Reliability test
In this study, the reliability test is used to determine whether the results of data measurement are relatively consistent, if the measurement is carried out twice or more. A construct or variable is said to be reliable if it gives a Cronbach Alpha value > 0.60 (Effendi & Tukiran, 2014).

Classic assumption test
Normality test
The normality test is a test to evaluate the distribution of data in a set of data or variables, whether the residual or confounding variable has a normal distribution or not (Ghozali, 2018). Normality test can be done by graphs and by looking at the amount of One Sample Kolmogrov Smirnov. The data is declared normally distributed if the Significance Number (SIG) > 0.05. So on the contrary, if the significance number (SIG) < 0.05, the data is declared not normally distributed (Santoso, 2015).

Multicollinearity Test
Multicollinearity test is used to test the correlation between independent variables in the regression model. A good regression model should have no correlation between independent variables. The multicollinearity test can be observed using the tolerance value and Variance Inflation Factor (VIF). The tolerance value is used to measure the variability of the selected independent variable which is not explained by other independent variables. A low tolerance value is the same as a high VIF value because VIF = 1/Tolerance. If the tolerance value is 0.10 or equal to the VIF value 10, it indicates the presence of multicollinearity (Ghozali, 2018).

Regression testing
Prior to the analysis, descriptive statistical tests were conducted to determine the dispersion of the data. The data analysis technique carried out in this study was using multiple linear regression analysis with the help of the SPSS application. Multiple linear regression analysis was used to analyze the relationship or influence between the dependent variable and several independent variables. In addition, if the value of the independent variable is known, it can be used to predict the value of the dependent variable.

The statistical calculation formula used in this study is as follows:
Y = α + β1X1 + β2X2 + ε

Where :
Y = Accounting Student Compliance Behavior
X1 = Perception of Tax Evasion
X2 = Perception of tax sanctions
α = Constant
β1, β2 = Regression Coefficient
ε = Term of Error

Hypothesis testing
F test
According to Ghozali (2018), the f-test was carried out to test whether the independent variables together had a significant effect on variable Y. The parametric statistical technique used was the One Way Analysis of Variance test. The error tolerance in this study is 5% (α = 0.05).

T test
According to Sugiyono (2019), the t-test was conducted to test whether the independent variable regression model partially affected the Y variable. In this study, the 1-tailed t-test was used. This test is carried out with the criteria if the significance value (SIG) < 0.05 then the hypothesis is accepted and if the significance value (SIG) > 0.05 then the hypothesis is rejected.

Coefficient of Determination (R²)
The coefficient of determination is used to measure how far the model's ability to explain the dependent variable is. The value of the coefficient of determination (R²) is zero or one. The small value of the coefficient of determination (R²) means that the ability of the independent variable to explain the dependent variable is very limited. The independent variable is stated to be able to provide almost all the information needed in predicting the variation of the dependent variable if the R² value is close to one (Ghozali, 2018).
Results and Discussion

Descriptive statistics

The data that has been collected from the results of distributing the questionnaires is then tabulated according to the purpose of data analysis. The results of descriptive statistical tests for the four research variables can be seen in table 2.

<table>
<thead>
<tr>
<th>Description</th>
<th>Tax evasion variables</th>
<th>Sanction Variables</th>
<th>Obedience Variables</th>
</tr>
</thead>
<tbody>
<tr>
<td>mean</td>
<td>3.538462</td>
<td>1.956863</td>
<td>2.102564103</td>
</tr>
<tr>
<td>Var</td>
<td>0.5183</td>
<td>0.150902</td>
<td>0.116725323</td>
</tr>
<tr>
<td>Max</td>
<td>5</td>
<td>3</td>
<td>3</td>
</tr>
<tr>
<td>Min</td>
<td>2.142857</td>
<td>1</td>
<td>2.133333333</td>
</tr>
<tr>
<td>median</td>
<td>3.642857</td>
<td>2</td>
<td>2.166666667</td>
</tr>
<tr>
<td>Mode</td>
<td>3.714286</td>
<td>2</td>
<td>2.333333333</td>
</tr>
<tr>
<td>St Dev</td>
<td>0.71993</td>
<td>0.388461</td>
<td>0.341650878</td>
</tr>
<tr>
<td>Kurtosis</td>
<td>-0.56222</td>
<td>0.170243</td>
<td>0.187673443</td>
</tr>
<tr>
<td>Skewness</td>
<td>-0.12757</td>
<td>0.163534</td>
<td>-0.250378387</td>
</tr>
</tbody>
</table>

Test Validity and Reliability Instrument

Validity Test Results

Validity in research states the degree of accuracy of research measuring instruments to the actual content being measured. An instrument can be seen whether it is valid or not through the results of a try out (trial) with as many as 52 respondents. If the value is \( r_{hitung} > r_{table} \), a research instrument is declared valid. From the results of the validity test carried out, it produces a person correlation value > \( r_{table} (0.2241) \) which indicates that all the items are said to be valid.

Reliability Test Results

Reliability is a measure that shows that the measuring instrument used in behavioral research has reliability as a measuring tool, including being measured through the consistency of measurement results from time to time if the phenomenon being measured does not change (Zulganef, 2006). Meanwhile, validity is a measure that shows that the measured variable is really the variable that the researcher wants to study (Zulganef, 2006).

The reliability test of the instrument is seen through the statistical test of Cronbach's alpha (\( \alpha \)), where the variable can be said to be reliable if the value of Cronbach's alpha (\( \alpha \)) > 0.5, as shown in table 3.

<table>
<thead>
<tr>
<th>Variable</th>
<th>Cronbach's Alpha (( \alpha ))</th>
<th>Note:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tax Evasion (( X_1 ))</td>
<td>0.768</td>
<td>Reliable</td>
</tr>
<tr>
<td>Sanctions (( X_2 ))</td>
<td>0.589</td>
<td>Enough Reliable</td>
</tr>
<tr>
<td>Compliance (( Y ))</td>
<td>0.701</td>
<td>Reliable</td>
</tr>
</tbody>
</table>

Based on the results of the table above, it can be seen that the value of Cronbach's alpha (\( \alpha \)) > 0.5 for each variable which indicates that all items to measure each variable are declared reliable.

Classic assumption test

Normality Test

Normality test can be performed using the Kolmogorov-Smirnov (KS) test. The predetermined probabilities are used for decision making. The research data is normally distributed if the significance value is > 0.05, and vice versa. The results of the normality test can be seen in table 4.

<table>
<thead>
<tr>
<th>Variable</th>
<th>asymp. Sig. (2-tailed)</th>
<th>Information</th>
</tr>
</thead>
<tbody>
<tr>
<td>Unstandardized Residual</td>
<td>0.200</td>
<td>Normal Distributed</td>
</tr>
</tbody>
</table>

Based on the Kolmogorov-Smirnov calculation, it produces a value of 0.200 (0.200 > 0.05) which indicates that the regression model meets the requirements for the assumption of data normality.
**Multicollinearity Test**

Multicollinearity test is done by looking at the value of the variance inflation factor (VIF) and tolerance. If the VIF value is < 10 and the tolerance is above 0.1, it means that there is no multicollinearity in the model. The results of the multicollinearity test can be seen in table 5.

The test results reveal that the VIF value < 10 and tolerance > 0.1 which indicates that there is no multicollinearity symptom between the independent variables.

**Autocorrelation Test**

The autocorrelation test is a measurement used to test and determine whether there is a correlation in the error variance from one period to another in the study.

**Table 5: Multicollinearity Test Results**

<table>
<thead>
<tr>
<th>Model</th>
<th>Unstandardized Coefficients</th>
<th>Standardized Coefficients</th>
<th>t</th>
<th>Sig.</th>
<th>Collinearity Statistics</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>B</td>
<td>Std. Error</td>
<td>Beta</td>
<td>Tolerance</td>
<td>VIF</td>
</tr>
<tr>
<td>1</td>
<td>(Constant)</td>
<td>1.786</td>
<td>.343</td>
<td>5.204</td>
<td>.000</td>
</tr>
<tr>
<td></td>
<td>VAR00001</td>
<td>-.020</td>
<td>.069</td>
<td>- .040</td>
<td>- .289</td>
</tr>
<tr>
<td></td>
<td>VAR00002</td>
<td>.192</td>
<td>.123</td>
<td>.218</td>
<td>1.562</td>
</tr>
</tbody>
</table>

a. Dependent Variable: VAR00003

**Table 6: Autocorrelation Test Results**

<table>
<thead>
<tr>
<th>Model</th>
<th>Std. Error of the Estimate</th>
<th>Durbin-Watson</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>.40671</td>
<td>1.838</td>
</tr>
</tbody>
</table>

a. Predictors: (Constant), VAR00002, VAR00001
b. Dependent Variable: VAR00003

In test this, using Durbin-Watson (DW) which generated from testing that has been done. Terms is if DW numbers > +2 mean there is autocorrelation positive, then DW number between -2 until +2 means no there is autocorrelation, and if DW numbers below -2 mean autocorrelation negative. Based on results testing DW score is as big as 1838, where results the show that the model free from the autocorrelation problem.

**Partial Test Results (t-test)**

Partial coefficient test can be done using t test with \( \alpha = 5\% \) ata 0.05. It can be seen that the X2 variables has a separate (partial) effect when the computational results using SPSS software show a significance value < 0.05, and vice versa. The results of the partial test (t -test) are shown in table 7.

**Table 7: T- Test Results Coefficients**

<table>
<thead>
<tr>
<th>Model</th>
<th>Unstandardized Coefficients</th>
<th>Standardized Coefficients</th>
<th>t</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>B</td>
<td>Std. Error</td>
<td>Beta</td>
<td></td>
</tr>
<tr>
<td>1</td>
<td>(Constant)</td>
<td>142.862</td>
<td>30.842</td>
<td>4.632</td>
</tr>
<tr>
<td></td>
<td>VAR00001</td>
<td>-.048</td>
<td>.058</td>
<td>-.102</td>
</tr>
<tr>
<td></td>
<td>VAR00002</td>
<td>.429</td>
<td>.106</td>
<td>.496</td>
</tr>
</tbody>
</table>

a. Dependent Variable: VAR00003

**Perception Effect on Tax Evasion on Behavior Ethical Obedience Academic**

Results test statistics produce score coefficient of -0.827 with level the significance of t is 0,412 (0,412 > 0,05). which shows that the first alternative hypothesis \((H_{a1})\) in study this rejected. That thing means perception student to no tax evasion take effect positive and significant to Behavior Ethical obedience academic student accounting at Malang State University. Based on results test statistics that, student accountancy Malang State University is getting have level understanding to the practice of tax evasion, the more there is trend low for level behavior ethical obedience academic. So that, can concluded that existence perception to ethics violation tax still not yet show influence to perception student in obey regulation academic, the thing possible that there is perception that existence
violation to tax as well as the practice of tax avoidance is commonplace in world business so that there is tolerance as well as flexibility in operate regulations. The results of this study are in line with the research conducted by Cadsb., Maynes & Trivedi (2006); Wahyuni & Dewi (2019). Tax avoidance behavior does not affect the intention to violate the rules. The results of the research based on the Theory of Planned Behavior show that a person's behavior can be formed because of intention. There is an intention that is influenced by perceptions of behavioral control. Individual perceptions according to the Theory of Planned Behavior, behavioral control related to the ease and difficulty felt by individuals when doing something.

**Perception Effect on Sanction to Behavior Ethical Obedience Academic**

The result of statistical test shows that the regression coefficient value is 4.033 with a significance level of 0.000 < 0.05, so the second alternative hypothesis (H2) is empirically accepted. This shows that perception to sanction positive and significant effect on behavior ethical obedience academic accounting students at the State University of Malang. So that when with existence perception application sanction, then there will be trend obeyed rule academic, and vice versa. According to Fishbein and Ajzen (1975) The Theory Planned of Behavior explains an individual’s intention to behave wrongly the only one determined by n subjective norms. Trend an individual has an understanding that the individual suggests To carry out a behavior, the perceived social pressure will be even greater, on the contrary, if you give suggestions not to carry out a behavior, the perceived social pressure tends to decrease. The direct effect of subjective norms on intention is that people can choose to perform a behavior, even though they themselves dislike the behavior or its consequences (Venkatesh and Davis, 2000). Finding this in line with study Rustam, A., & Said, S. (2018); Pujiwidodo, D. (2016); and Noviantari, P., & Setiawan, PE (2018) that existence sanction positive and significant effect on behavior ethical compliance.

**Simultaneous Test Results (F Test)**

The F test in a study aims to see whether the multiple linear regression model can explain the effect of the perception variable to tax evasion (X1) and sanction (X2), towards compliance academic (Y). If the value of Sig. < α and F count > F table, then the variable model is qualified to predict the hypothesis in the study. The results of the simultaneous test (F test) are shown in table 8.

<table>
<thead>
<tr>
<th>Table 8: F- Test Results</th>
</tr>
</thead>
<tbody>
<tr>
<td>ANOVA *</td>
</tr>
<tr>
<td>Model</td>
</tr>
<tr>
<td>1</td>
</tr>
<tr>
<td></td>
</tr>
<tr>
<td>Total</td>
</tr>
</tbody>
</table>

a. Dependent Variable: VAR00003
b. Predictors: (Constant), VAR00002, VAR00001

Based on the results of the analysis shown in table 10, the calculated F value is 8.803 and F table 2.20 (F count > F table) and a significance value of 0.01 < 0.05 which means that the perception variable to tax evasion and sanction simultaneously (together) have a significant effect on compliance academic accounting students at State University of Malang.

**Multiple Linear Regression Analysis**

The statistical method used to test the effect of one dependent variable with two or more independent variables is called multiple linear regression analysis. The test results are as shown in table 9.

<table>
<thead>
<tr>
<th>Table 9: Results of Multiple Linear Regression Analysis</th>
</tr>
</thead>
<tbody>
<tr>
<td>Coefficients *</td>
</tr>
<tr>
<td>Model</td>
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<tr>
<td></td>
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<tr>
<td>1</td>
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</tbody>
</table>

a. Dependent Variable: VAR00003

The regression equation used from the data above is as follows:

\[ Y = 142.9 + (-0.480 X_1 + 0.429 X_2) \]

Based on the results of the regression equation above, it can be explained as follows:

i. The value of a (constant) in this study is 142.862. This means that although the independent variables are tax evasion and sanction does not exist, then the academic fraud committed by accounting students at the State University of Malang is 142.862.
ii. The regression coefficient $X_1$ has a negative value of -0.48. This shows that for every increase in the variable perception tax evasion of 1 causes a decrease in academic cheating ($Y$) by -0.48. The coefficient is negative, meaning that there is a negative relationship between perception tax evasion with compliance academic. Thus, the higher the perception variable tax evasion, the lower the compliance behavior academic at student accounting.

iii. The regression coefficient $X_2$ has a positive value of 0.429. This shows that for every increase in the perception variable, against sanction by 1 leads to increased compliance academic ($Y$) of 0.429. The coefficient is positive, meaning that there is a positive relationship between the perception variables against sanction with obedience academic. The higher the perception against sanction the higher the compliance student academic accounting.

From the results of testing and processing the data, it shows that the variable that has the strongest influence on academic cheating behavior is perception to sanctions, because the value of the regression coefficient is higher than the other independent variables.

**Coefficient of Determination ($R^2$)**

The purpose of testing the coefficient of determination ($R^2$) is to see to what extent and how strong is the influence of the independent variable, namely perception to tax evasion and sanctions in explaining the dependent variable, namely compliance academics (Ghozali, 2018). The test results are as shown in Table 10.

<table>
<thead>
<tr>
<th>Model Summary</th>
</tr>
</thead>
<tbody>
<tr>
<td>Model</td>
</tr>
<tr>
<td>-------</td>
</tr>
<tr>
<td>1</td>
</tr>
</tbody>
</table>

a. Predictors: (Constant), VAR00002, VAR00001

The value of the coefficient of determination seen through the value of $R^2$ in the table above is 0.564. The results of statistical tests show that the ability of the independent variable in explaining the dependent variable is 56.4%, while the remaining 43.6% is explained by other factors outside the variables studied.

**Conclusion**

Based on the problems studied from the results of data analysis that has been obtained, the following conclusions can be drawn: (i) Variable perception to tax evasion generate score coefficient as big as -0.827 with level significance 0.412 > 0.05. Results from testing this show that there is no influence positive and significant. Among perception to tax evasion against behavior behavior ethical obedience academic student accountancy Malang State University. Based on results findings that, indicating that tall low perception to student tax evasion so no influence behavior ethical obedience academics carried out; and (ii) Variable sanction produce score coefficient as big as 4.033 with level significance 0.000 < 0.05, so could is known that sanction take effect positive and significant to behavior ethical obedience academic student accountancy Malang State University. Based on results findings the indicates that student more affected with existence sanction as consequence to behavior ethical obedience academics carried out.

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**Institutional Review Board Statement:** Ethical review and approval were waived for this study, due to that the research does not deal with vulnerable groups or sensitive issues.

**Data Availability Statement:** The data presented in this study are available on request from the corresponding author. The data are not publicly available due to privacy.

**Conflicts of Interest:** The authors declare no conflict of interest.

**References**


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