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Do motivational posture, audit random strategy, and ethical role have effect on tax compliance decision in Indonesia: An experimental study

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Abstract

This study intends to investigate the impact of motivational postures, audit random strategy, and ethical role in tax compliance decision. This research was conducted in an environment where there was much tax fraud committed by tax officials. This research method was conducted using the experimental method. This experiment using a 2x2x2 experimental design was carried out on undergraduate students at several Universities in East Java and West Java by providing a scenario to decide compliance with tax obligations. The results of this study indicate that the motivational posture play an important role on tax compliance decisions. A positive motivational posture will lead to increased decisions to comply. In addition, the strategy random audit also affects tax compliance decisions. A high level of random audits will also ensure a high level of vigilance for taxpayers. Finally, understanding tax ethics also affects tax compliance decisions. In an environment where tax fraud is prevalent, understanding of tax ethics and the random audit strategy of the tax authority are not strong enough to increase tax compliance. Motivational posture play an important role in determining tax compliance decisions in any environment. Therefore, this study simultaneously examines taxpayers' behaviour from motivational posture, random audit strategy and understanding of tax ethics to tax compliance decisions. Motivation and ethics are individual behaviours that influence tax compliance decisions. Previous research on motivation and ethics on tax compliance decisions has been conducted using a questionnaire survey method. This research uses an experimental method to test the effect of motivation and ethics on tax compliance decisions. Thus, this research is able to directly capture the phenomenon of motivation and understanding of individual ethics on tax compliance decisions.

Keywords: Audit random strategy, Motivational posture, Tax compliance decision, Understanding tax ethic.

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1. Introduction

Tax is a compulsory contribution to the State, owed by both individuals and legal entities, where it is compulsory and there is no direct perceived reward, and is aimed at the continuity of a country. Therefore, paying taxes is an obligation and responsibility of a citizen that cannot be violated. In other words, paying taxes is a manifestation of the role of citizens in financing and developing the country. In this case, it can be said that citizens contribute to the treasury without receiving direct services and are used to pay for public expenditure [1].

Most government revenue comes from taxes. Therefore, the government should maximise tax revenues. One of the ways used to maximise it is the implementation of the self-assessment tax collection system since the tax reform in 1983. The self-assessment system gives individuals the authority, confidence and responsibility to calculate and report the amount of tax themselves [2]. However, the many cases of corruption among tax officials in Indonesia have led to a decline in public tax compliance [3].

There are still few taxpayers who have a good understanding of taxes [4]. In Indonesia itself, taxpayer understanding is still quite low. This can be seen in the lack of taxpayers' understanding of the annual tax return (SPT), as evidenced by the many errors in filling out the annual tax return. According to the Service Satisfaction Survey and the Effectiveness of Advice and Outreach in 2019 organised by DJP, as many as 60.82 per cent of respondents said they did not know how to report SPT. Although it is known that the Tax Service Office (KPP) has provided instruction manuals and a one-stop service centre. Awareness and discipline on the part of taxpayers are needed to understand their tax obligations [5]. The knowledge itself consists of how to fill in tax returns, calculate and report taxes. With good knowledge, taxpayers can properly fulfil their obligations. The Directorate General of Taxes reported that as many as 14.18 million taxpayers filed tax returns by the April 2024 deadline. The number of annual tax returns in detail came from 1.04 million corporate taxpayers and 13.14 million individual taxpayers who reported. This is an increase compared to 2023, when only 13.24 million taxpayers filed annual tax returns. The increase in compliance is due to taxpayers' increasing knowledge of taxation.

Previous studies on tax compliance decisions have used questionnaire surveys [6-8]. However, it is important to remember that tax compliance decisions cannot be assessed from a general description of the characteristics of a population. A special approach is needed to assess people's behaviour, especially in relation to tax compliance decisions. Therefore, the experimental method is used in this study in the hope that the research results will be more representative of the characteristics of the population.

The Expected Utility Theory developed by Allingham and Sandmo [9] can be used as a tool to study the behaviour of taxpayers when making decisions related to income reporting in the face of audits and fines. In this case, taxpayers will try to report income at a lower value than the actual value. The effort to minimise the value of income is aimed at maximising the utility function. Therefore, this effort is a compliance problem related to the ethics of taxpayers in reporting their income [10].

Tax compliance decisions cannot be separated from taxpayers' motivation. Braithwaite, et al. [11] state that an indicator of motivational posture is used to understand tax compliance motivation. The motivational posture is a combination of beliefs, attitudes, preferences, interests and feelings that together convey the extent of a person's attitude when faced with a government policy. The motivational posture explains that when the tax authorities need an explanation, the taxpayer's attitude needs to be controlled. Examples of non-compliant behaviour are not filing and declaring tax returns, operating in the black economy or not declaring actual costs. The self-perceptions identified are 1) commitment, 2) capitulation, 3) resistance, 4) disengagement and 5) game playing.

Based on the research findings of Torgler and Schneider [12] it is explained that trust is the most important factor in shaping the spirit of tax compliance. Other research by Dianawati [13] shows that motivation and education level simultaneously significantly affect taxpayers' compliance. However, it is different from the research of Mangoting and Sadjiarto [14] which shows that the variables of commitment, capitulation, resistance and disengagement in motivational attitude simultaneously affect tax compliance decisions.

Taxpayer compliance can be improved through a random audit strategy. The uncertainty during a random audit and the high level of audit will make taxpayers more cautious in their tax reporting. Prasetyo [15] explain that taxpayers' compliance decisions will increase when the audit probability and taxpayers' ethics are high. This confirms the research of Ferraz and Frederico [16] who explain that a random audit strategy can fight corruption and increase accountability.

Based on the study from Prasetyo [15] which examined in Yogyakarta, it is concluded that the random audit strategy has an effect on tax compliance decisions. On the other hand, based on another study by Nugraha [17] which examines in Semarang, it is concluded that random audit strategies do not affect tax compliance decisions of MSMEs. The inconsistency in the results of the studies conducted may be due to differences in the size of taxpayers' businesses.

A taxpayer's ethics must be followed by a basis of understanding. A good foundation of understanding will enhance taxpayer ethics. Liliweri [18] argues that components that emphasise aspects of trust will shape a person's ethics. Thus, ethics will increase compliance when there is a good understanding in relation to paying taxes. Mardiasmo [1] explains that a lack of understanding of taxes is the reason for non-compliance. Therefore, taxpayers' knowledge in relation to tax ethics can help improve taxpayers' compliance [19].

Research by James, et al. [20] shows that social motivation has a greater effect on the level of compliance than the egoistic nature of the taxpayer. Carroll [21] research also shows that intrinsic motivation has a greater influence on the level of compliance than intrinsic factors. However, the findings on the causal relationship between motivation and tax compliance are mostly based on survey research. Motivational posture play an important role in determining tax compliance decisions in any environment. Therefore, this study simultaneously examines taxpayers' behaviour from motivational posture, random audit strategy and understanding of tax ethics to tax compliance decisions.

Motivation and ethics are individual behaviours that influence tax compliance decisions. Previous research on motivation and ethics on tax compliance decisions has been conducted using a questionnaire survey method. This research uses an experimental method to test the effect of motivation and ethics on tax compliance decisions. Thus, this research is able to directly capture the phenomenon of motivation and understanding of individual ethics on tax compliance decisions.

1.1. Expected Utility Theory

A decision maker will choose an action that maximises his or her expected utility, where utility is determined by preferences inferred from observations of the decision maker's actual choices. When making decisions, people will think rationally and try to optimise utility [22]. This theory seeks to describe a person's behaviour when following a rational (normative), rather than descriptive, decision-making process. A rational person will make judgments in rational decision making when the information is still uncertain [23].

Rationality is therefore the normative measure used to evaluate the decisions taken [24]. In terms of tax compliance decisions, taxpayers will prioritise their rational thoughts with the aim of maximising the benefits resulting from the decisions taken. The underlying beliefs can be judged as true or false in normative measures. In addition, levels of rationality can be compared. Therefore, in relation to tax compliance decisions, the rationality of each person can be compared. A high level of rationality will be valued more than a low one, e.g. the normative measure that compliance with taxes provides security for the running of the company, so it can be said that the tax compliance decision in this case has a high level of rationality.

Expected Utility Theory is a theory developed by Allingham and Sandmo [9] to study the behaviour of taxpayers when facing a decision to report the amount of income when facing an audit and fines. According to Allingham and Sandmo [9] taxpayers who receive fixed income will underreport their income, i.e. report their income less than the actual to maximise their utility function and bear the consequences if detected during an audit. Motivational posture explains the mental attitude from within individual taxpayers (taxpayers) which is expressively (openly) shown by taxpayers to tax authorities on the system, structure, and tax procedures that apply [11]. Motivational posture can change according to with the situation and conditions of the the relationship created between the taxpayer and the taxpayers and tax authorities. Taxpayers will choose the motivational posture that provides the best utility.

According to Alm, et al. [25] the random audit strategy is the simplest and most commonly used. Prasetyo [15] and Ghosh and Crain [26] found that taxpayers using the random audit strategy feel conditions of uncertainty and tend to avoid the risk of penalty. Based on expected utility theory, the relationship between understanding tax ethics and compliance decisions can be measured in terms of caring for other people and perceiving that the rules implemented are aimed at benefiting society [27].

1.1.1. The Effect of Motivational Posture on Tax Compliance Decisions

The motivational posture is the concept of social distance introduced by Bogardus [28] in Braithwaite, et al. [11]. The concept is the extent to which taxpayers have built up a social distance to the existing tax system. The measurement of social distance is expressed in terms of nearness or distance. The degree to which taxpayers accept or reject the tax system determines the social distance that will influence their tax compliance behaviour. This is in line with the Expected Utility Theory, which explains that everyone will always think rationally and maximise utility when making decisions [9]. If a decision is perceived to provide maximum utility, then the social distance formed is close, and conversely, if a decision is perceived to provide less utility or no utility, then the social distance formed is distant.

In particular, Braithwaite has conducted several empirical studies of motivational attitudes. The results suggest that tax compliance can be influenced by taxpayers' motivational posture. The relationship between taxpayers and tax authorities will create its own motivational posture. Therefore, a study is needed to test whether positively oriented commitment and capitulation postures and defiant oriented resistance, disengagement and game playing postures will affect the level of compliance decisions of taxpayers in Indonesia.

H₁: Tax compliance decisions will be higher for taxpayers who have a positively oriented motivational posture compared to taxpayers who have a defiance-oriented motivational posture.

1.1.2. The Effect of Random Audit Strategy on Tax Compliance Decisions

Tax audits of taxpayers are commonly referred to as monitoring. Avoiding moral hazard or adverse selection in the completion of tax returns is the main reason for auditing. Some research shows that a random audit strategy is a factor in increasing tax compliance by predicting an individual's behaviour. Therefore, when and why someone is audited requires consideration of the right audit strategy Kasper and Alm [29].

Prasetyo [15] explains that one of the steps to improve tax compliance is a random audit strategy where taxpayers will be more vigilant due to audit uncertainty. This audit uncertainty will lead to rational thinking by taxpayers. Based on the expected utility theory, if there is uncertainty in the information possessed when making decisions, then a rational person will make judgments, and making rational decisions in the midst of incomplete information is the essence of normative theories of normative decision making [11]. In other words, taxpayers will be more compliant with their tax obligations under uncertain conditions.

H₂: Tax compliance decisions will be higher at high levels of random audit strategy than at low levels of random audit strategy.

1.1.3. The Effect of Understanding Tax Ethics on Tax Compliance Decisions

Internal beliefs related to tax compliance and non-compliance are called taxpayer ethics [30]. Ethics itself is a study of nature, where ethics is called the study of morality, namely the values that develop in society, because in this case morality means judgement or standards [31]. In relation to tax ethics, Wenzel [32] defines that it is a moral obligation to be honest in relation to taxes.

Everyone has a different level of ethics, including their understanding of tax ethics. There are people who apply ethics well in their lives and consider taxes as a responsibility that must be done. On the other hand, there are also people who have applied ethics in their lives, but the application of ethics is not interpreted properly, so there is a lack of awareness in taxation [27]. In line with this, the Expected Utility Theory explains that everyone thinks rationally and tries to get the maximum benefit when making decisions. In this case, a taxpayer's rational thinking is to understand tax ethics in order to avoid tax reporting errors that may harm the taxpayer in the future. People who have a high understanding of tax ethics tend to be more compliant in paying taxes than people who have a low understanding of tax ethics [33].

H₃: Tax compliance decisions will be higher for taxpayers who have a high understanding of tax ethics compared to taxpayers who have a low understanding of tax ethics.

2. Methods

The research will use a 2x2x2 between subjects, experimental design. This study uses undergraduate accounting students from several universities in East Java and West java as research participants. There were 188 participants who participated in this experimental study. Students who joined in this experiment must take taxation subject. The aim is for students to have an understanding of the case scenario of the experiment in question and to give appropriate answers. This study aims to examine the effect of motivational posture, namely positive motivational posture and defiance motivational posture on tax compliance decisions. The second commitment was conducted to examine the effect of random audit strategy, namely high random audit strategy and low random audit strategy on tax compliance decisions. Then, the third commitment is carried out to test the effect of tax ethics understanding, which is divided into high tax ethics understanding and low tax ethics understanding, on tax compliance decisions. The experimental design to be tested can be seen in the table below:

Table 1.
Experimental Design 2x2x2.

		Motivational Posture	
		Positive	Defiance
High random audit strategy	High Tax Ethics Understanding	Cell A	Cell E
	Low Tax Ethics Understanding	Cell B	Cell F
Low random audit strategy	High Tax Ethics Understanding	Cell C	Cell G
	Low Tax Ethics Understanding	Cell D	Cell H

The following variables were used to investigate:

Table 2.
Definition and Measurement of Variables.

Variable	Definition	Measurement
Motivational Posture	The motivational posture is a communication tool to understand the social distance between taxpayers and the tax office through the social signals provided. Postures provide a self-presentation that allows individuals to feel confident and secure within the regulatory community.	Participants were given positive motivational postures and defiance motivational postures Braithwaite, et al. [11].
Random Audit Strategy	is a signal that there is an equal chance that every taxpayer will be subject to an audit.	Participants will be told that they are equally (randomly) likely to be audited after filing their taxes. Participants will also be measured using question items that have been tested for validity in previous research. The question items were developed with reference to research by Alm, et al. [25].
Understanding Tax Ethics	is a reflection of ethical beliefs that create confidence in oneself	The commitment is made in the form of a narrative, describing the determination of non-taxable income, tax benefits and tax audits. The tax ethics narrative was adapted from the Multi Ethical Scale (MES) instrument developed by Henderson and Kaplan [34].
Tax compliance decision	is a decision to fulfil all tax rights and obligations in accordance with applicable tax laws.	Using the ratio between the amount of declared income and the actual taxable income and several items of questions instruments created and developed based on the research of Alm, et al. [25].

The task in this experiment is divided into 5 stages. The research participants will carry out the stages, namely 1) filling in demographic data, 2) understanding the basic understanding of taxpayers, 3) reading the experimental scenario, 4) answering questions from the given experimental scenario, 5) manipulation check.

In the first stage, participants were asked to fill in demographic data, which is self-identification consisting of full name, gender, age, current semester, and graduation information in taxation courses I and II. The purpose of completing the demographic data was to measure and determine the percentage of research participants.

In the second stage, participants were asked to understand the basic understanding of taxpayers by answering questions related to Basic Taxation Materials I and II. The aim of this stage was to measure the research participants' level of basic understanding of taxation.

In the third stage, the participants were asked to read the prepared experimental scenario beforehand. The scenario is related to motivational posture (positive/defiant), random audit strategy (high/low) and understanding of tax ethics (high/low) as well as tax compliance decisions. Each participant will have the opportunity to receive a different scenario through the researcher's randomisation scheme.

In the fourth stage, after having read the scenario given earlier, participants are given time to answer questions with strongly agree or strongly disagree answers on a scale of 0 - 10, where 0 indicates very low tax compliance decisions and 10 indicates very high tax compliance decisions.

In the fifth stage, research participants are asked to answer questions related to the experimental cases that have been analysed and their decisions. The manipulation check aims to measure the participants' level of understanding of the experimental case treatment given by the researcher.

3. Results and Discussion

The participants in this experiment used undergraduate students as surrogates for the real subjects because the decisions made did not use tacit knowledge. The participants in this study were undergraduate accounting students from several universities in East Java and West Java who had taken courses in taxation. The experimental cases were estimated to take 5 minutes per person, and participants actually completed the experiment in approximately 5 minutes. After completing the experimental questions, participants were asked to collect their answers. Before ending the experiment, the researcher confirmed to the participants that the answers had been collected according to the scenario obtained from the list of previously randomised groups. The experimental cases prepared included 8 different cases worked out by the participants. The number of participants is shown in the Table 3.

Table 3.
Number of Participants in Each Cell.

Positive Motivational Posture		
Audit Random Strategy	Tax Ethics Understanding	
	High	Low
High	Cell A = 22 Participants	Cell B = 24 Participants
Low	Cell C = 21 Participants	Cell D = 27 Participants
Defiance Motivational Posture		
Audit Random Strategy	Tax Ethics Understanding	
	Tinggi	Rendah
High	Cell E = 27 Participants	Cell F = 20 Participants
Low	Cell G = 25 Participants	Cell H = 22 Participants

After the data have been collected from the participants, the researcher checks the experimental scenarios that the participants have carried out. This check is done by reviewing the participants' answers from the manipulation check. The purpose of this check is to find out how well the participants understand the experimental scenario with 3 questions. Participants must answer these 3 questions correctly in order for the researcher to process the participant's data.

From the results of the manipulation check, it is known that out of a total of 204 participants who took part in this experiment, there were 16 participants whose data could not be processed because they did not meet the conditions of the manipulation check, and there were participants who were not considered to be serious about taking part in this experiment, resulting in nonsensical answers. In scenario A, 22 participants were eligible and 3 participants were ineligible. Then, in scenario B, 24 participants were eligible and there were 3 participants who were ineligible. In Scenario C, 21 participants were eligible and 3 participants were ineligible. Then in scenario D there are 27 eligible participants and 2 ineligible participants. In scenario E there are 27 eligible participants but there are 3 ineligible participants. In scenario F there are 20 eligible participants and no ineligible participants. In scenario G there are 25 eligible participants and 1 ineligible participant. In scenario H there are 22 eligible participants but 1 ineligible participant.

Levene's test is used to test whether each independent variable is similar or not. The results of this test can be known if the significant result of Levene's > 0.05 , then each group of independent variables has unequal or inhomogeneous variants.

Table 4.
Homogeneity Test Results.

No	Variable	F	df1	df2	Sig.
1	Motivational Posture	35.903	1	186	0.000
2	Audit Random Strategy	9.442	1	186	0.002
3	Tax Ethic Understanding	11.656	1	186	0.001

3.1. Results of Hypothesis 1 Testing and Analysis

Table 5 shows that the F-value of Motivation Posture is 17.923, significant at 0.000.

Table 5.
Tests of Between-Subjects Effects.

Source	Type III Sum of Squares	df	Mean Square	F	Sig.	Results of Hypothesis Test
Corrected Model	122.894	1	122.894	17.923	0.000	Hypothesis One Accepted
Intercept	10395.766	1	10395.766	1516.154	0.000	
Motivational Posture	122.894	1	122.894	17.923	0.000	
Error	1275.340	186	6.857			
Total	11794.000	188				
Corrected Total	1398.234	187				

In this study, the first hypothesis is that tax compliance decisions will be higher for taxpayers who have a positively oriented motivational attitude compared to taxpayers who have a defiant oriented motivational attitude. Significant 0.000 < 0.05 , which means that the first hypothesis is accepted. The value of 0.000 can also mean that there is a direct effect of positive motivational attitude on tax compliance decisions. The results of this test confirm the research conducted by Mangoting and Sadjiarto [14] which states that motivational attitude affects tax compliance decisions.

The motivational posture is a communication tool to determine the distance between taxpayers and tax authorities. Plous [22] states that the Expected Utility Theory explains that an individual will tend to make rational decisions by considering the benefits to be obtained. Tax regulations, in this case Law No. 36 of 2008 on Income Tax, which do not reflect the wishes of taxpayers, will create a long social distance and vice versa with regard to their tax compliance decisions.

Thus, it can be said that motivational posture confirms the Expected Utility Theory, which emphasises the tendency of a person to think more rationally when making decisions in order to obtain the maximum benefit. A positive motivational

posture will increase tax compliance decisions. If the positive motivational posture is formed by the taxpayer's self-awareness of his or her responsibility to pay taxes and is supported by the inner belief that the tax system is in accordance with what is expected and the image that the tax authorities will perform their duties correctly for taxpayers, taxpayers will accept the presence of the tax authorities and tend to comply more with their tax obligations. Meanwhile, a defiant motivational posture will reduce tax compliance decisions. The defiance motivational posture is formed by the willingness to fight against the applicable tax regulations, in this case Act No. 36 of 2008 on Income Tax. In addition, it is also formed by the taxpayer's deliberate rejection and avoidance. In this case, the decision to comply is based on the distance created between the taxpayer and the tax authorities by the motivational posture.

3.2. Results of Hypothesis 2 Testing and Analysis

Table 6 shows that the F-value of the variable Random Audit Strategy is 7.687. The significant value is 0.006.

Table 6.
Tests of between-Subjects Effects.

Source	Type III Sum of Squares	Df	Mean Square	F	Sig.	Results of Hypothesis Test
Corrected Model	60.133	1	60.133	7.687	0.006	Hypothesis Two Accepted
Intercept	9651.899	1	9651.899	1233.784	0.000	
Audit Random Strategy	60.133	1	60.133	7.687	0.006	
Error	1455.080	186	7.823			
Total	11151.000	188				
Corrected Total	1515.213	187				

In this study, the second hypothesis is that tax compliance decisions will be higher at a high level of random audit strategy than at a low level of random audit strategy. Significant $0.006 < 0.05$, which means that the second hypothesis is accepted. The value of 0.006 can also mean that there is a direct effect of a high random audit strategy on tax compliance decisions. The results of this test confirm the findings of Prasetyo [15]. They found that the random audit strategy affects tax compliance decisions.

Tax audits aim to test tax compliance through the objective and professional collection of data and evidence [1]. Random tax audits are expected to further improve tax compliance. According to Plous [22] the Expected Utility Theory explains that individuals tend to make rational decisions by considering the benefits to be gained. The level of random audits carried out will make taxpayers, as decision makers, more rational in making decisions in order to gain benefits from the decisions taken or at least not to suffer losses from the decisions taken.

It can therefore be said that the random audit strategy confirms the Expected Utility Theory, which emphasises the tendency of a person to think more rationally when making decisions in order to obtain the maximum benefit. A high level of sampling will also provide a high level of vigilance for taxpayers. The high level of random checks differs from the reported income information. The inaccuracy of the declared income will be a reason for the tax authorities to carry out random checks. Conversely, a low level of random checks will not be too alarming for taxpayers. A high level of tax audit will influence taxpayers' compliance decisions, as there are consequences that taxpayers will face if an audit is carried out and it is found that the taxpayer has committed a tax offence leading to administrative sanctions. The level of random audits leading to the emergence of administrative sanctions for problematic taxpayers will be something that taxpayers will have to rationally consider when making their tax compliance decisions, where the rational choice for taxpayers is to comply with applicable tax regulations, in this case Act No. 36 of 2008 on Income Tax, by truthfully reporting their tax obligations.

3.3. Results of Hypothesis 3 Testing and Analysis

The Table 7 shows that the F-value for tax ethics understanding is 14.787, significant at 0.000.

Table 7.
Results of Hypothesis 3 Testing: ANOVA for Tax Ethics Understanding

Source	Type III Sum of Squares	Df	Mean Square	F	Sig.	Results of Hypothesis Test
Corrected Model	102,972	1	102,972	14,787	,000	Hypothesis Three Accepted
Intercept	10372,589	1	10372,589	1489,506	,000	
Understanding Tax Ethics	102,972	1	102,972	14,787	,000	
Error	1295,262	186	6,964			
Total	11794,000	188				
Corrected Total	1398,234	187				

In this study, the third hypothesis is that tax compliance decisions will be higher for taxpayers who have a high understanding of tax ethics compared to taxpayers who have a low understanding of tax ethics. Significant $0.000 < 0.05$, which means that the third hypothesis is accepted. The value of 0.000 can also mean that there is a direct effect of a high

understanding of tax ethics on tax compliance decisions. The results of this test support the research conducted by Prayuda and Jati [19] which states that understanding tax ethics influences tax compliance decisions.

According to Handayani [27] the relationship between understanding tax ethics and compliance decisions can be measured by caring for one's fellow human beings and seeing that the regulations applied are aimed at the welfare of society. According to Plous [22] expected utility theory explains that individuals tend to make rational decisions by considering the benefits they will receive. The understanding of tax ethics starts from the thoughts or beliefs of the individual. The set of beliefs can be interpreted as right and wrong by each individual. However, the understanding of tax ethics itself starts from a concern within the individual, where the individual believes that tax regulations, in this case Act No. 36 of 2008 on Income Tax, are aimed at the welfare of society. Someone who has a high understanding of tax ethics will tend to have a rational mind that he must fulfil his tax obligations related to his income tax declaration. Conversely, someone who has a low understanding of tax ethics will tend to have a rational thought that he has no obligation to comply with his taxation.

It can therefore be said that an understanding of tax ethics confirms the Expected Utility Theory, which emphasises the tendency of a person to think more rationally when making decisions in order to obtain the maximum benefit. Someone who has a high understanding of tax ethics will have a rational thought that complying with tax obligations will provide them with the maximum benefit. On the other hand, someone who has a low sense of ethics will have a rational thought that not complying with tax obligations will provide them with maximum benefits.

4. Conclusions

Based on the test results of this study, it can be concluded that motivational attitude affects tax compliance decisions. A positive motivational attitude leads to compliance in fulfilling tax obligations and a defiant motivational attitude leads to noncompliance in fulfilling tax obligations. This is due to the social distance created between taxpayers and tax authorities. Taxpayers who have a short social distance or can be described as having a positive motivational attitude will tend to be compliant, and vice versa, taxpayers who have a long social distance or can be described as having a defiant motivational attitude will tend to be less compliant.

In addition, the sampling strategy affects compliance decisions. A high random audit strategy will increase taxpayers' compliance with their tax obligations. Meanwhile, a low random audit strategy will reduce taxpayers' compliance in fulfilling their tax obligations. Taxpayers who are subject to random audits tend to be more compliant when the level of random audits is high in order to avoid the amount of fines that have to be paid. Understanding of tax ethics influences tax compliance decisions. Taxpayers with a high understanding of tax ethics are more likely to comply with their tax obligations. Meanwhile, taxpayers with a low understanding of tax ethics are less likely to comply with their tax obligations. This understanding of tax ethics refers to the way a person evaluates taxes from an ethical perspective in relation to the state and society. Taxpayers' understanding of tax ethics determines their tax compliance decisions.

This study has limitation. The case in this experimental research is a case that the researcher simply makes up in comparison to actual practice, so that it influences the participants' answers. The case in this experimental research is a simple case compared to real practice, which influences the participants' answers. The real practice case is highly confidential as it relates to taxation.

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