

# **VOLUNTEER ACTIVITIES, CAN THEY IMPROVE STUDENTS' ETHICAL BEHAVIOR?**

**I Nyoman Putra Yasa**

Faculty of Economics, Ganesha University of Education, Indonesia  
(putrayasainym@undiksha.ac.id)

**Nyoman Ari Surya Dharmawan**

Faculty of Economics, Ganesha University of Education, Indonesia  
(arisuryadharmawan@undiksha.ac.id)

## **ABSTRACT**

This study generally aims to reveal students' perceptions of tax volunteer activities related to their ethical behavior. This study is qualitative using a case study approach. The informants in this study were tax volunteers from 8 universities in Bali. Data collection was carried out using interview techniques related to ethical perceptions and assessment rubrics related to the assessment of tax volunteer ethics. The final assessment was carried out using an assessment of ethical indicators. The results of this study stated that tax volunteer activities were quite capable of improving students' ethical behavior. Based on the integrity assessment aspect, 2.3% had begun to develop, 83.3% developed and 14.4% were cultured in the ethics of income disclosure, while from the objective side, 100% of respondents had a culture of ethical behavior in terms of understanding tax regulations.

**Keywords:** ethical behavior, tax volunteers, students

## INTRODUCTION

Tax Volunteers is a service by providing assistance to the community in order to fulfill their annual tax obligations (Dwianika & Sofia, 2019). This tax volunteer activity is attended by students at universities that have collaborated with the Directorate General of Taxes (DGT) through the tax center of each university. In fact, before becoming a volunteer, students will be given broader tax practice training in addition to the material they have received in lectures, including providing ethical training and awareness of the importance of taxes.

Daniel & Wong (2008) states that tax ethics is an important part in order to improve compliant behavior for the community. This is because not all communities have the same behavioral basis in the field of taxation, some have high compliant behavior, some even have low compliant behavior. For people who have high compliant behavior, fraud in the field of taxation is an unethical thing to do. Therefore, it is important to apply sanctions to improve compliant behavior.

Research related to compliant behavior as part of ethical behavior in taxation has been conducted extensively previously. Torgler (2006) revealed that, compared to western countries, especially members of the Organization for Economic Cooperation and Development (OECD) such as Canada, the United States, England, people in the Asian region have higher compliant behavior. This is because Asian people strongly adhere to culture and customs in carrying out their behavior even in everyday life. Other researchers even describe the factors that cause an individual to behave ethically in the taxation aspect. There are several factors that are considered influencing individual ethical behavior in taxation aspects including: the firmness of tax authorities, tax regulations, and several behavioral factors such as taxpayer trust in tax authorities, religiosity, morality, taxpayer understanding of taxation, and several other demographic factors (Brockmann et al., 2016; D'Attoma et al., 2017; Lenz, 2018; Oktaviani, et al., 2018; Yasa and Martadinata, 2019; Yasa and Prayudi, 2019; Jaya, 2019; Yasa, Martadinata, and Astawa, 2020).

Previous studies conducted by Oktaviani, et al., 2018; Yasa and Martadinata, 2019; Yasa and Prayudi, 2019; Yasa, Martadinata, and Astawa, 2020 focused on individual taxpayers as the subjects of the study. However, according to Jaya (2019) the view of awareness of compliant behavior among young people, especially students, is not in good condition. According to them, the costs they incur, must give something to them, whereas if referring to the definition of tax, tax is something that is paid to the state and does not receive compensation or direct remuneration. So that tax volunteer activities are considered as one of the programs that can improve the ethical behavior of the younger generation, especially students.

This study generally assumes that the tax volunteer program followed by students is able to educate and shape the character of students to understand and realize the importance of tax compliance. This is interesting, whether tax volunteer activities are able to improve students' ethical behavior in the field of taxation.

## LITERATURE REVIEW

### Tax Ethics

In general, ethics is a reflection of a basis for morals. In addition, ethics is a credit from individuals that begins with a belief and attitude that is obtained from knowledge or reflecting on the behavior of other individuals (Cahyonowati & Ratmono, 2012). Regarding the taxation aspect, Song & Yarbrough

(1978) explains tax ethics as binding rules, which regulate the behavior and behavior of society in relation to the government in the field of taxation. There are several principles in tax ethics, including 1) tax compliance. Tax compliance is something that focuses on the importance of carrying out tax obligations based on applicable regulations without any intention to violate. 2) Justice. Justice focuses on the importance of distributing and utilizing taxes paid. The public will see whether the tax money they pay will be used by the government for the welfare of the community or will only "enrich" officials through corruption. If this happens, then there is no justice obtained by the community for the tax burden paid. 3) Transparency. Transparency in taxation requires openness and clarity of information regarding taxes, including government policies and practices in the use of tax funds. 4) Social Responsibility. Not only for individuals, tax ethics also includes how the taxpayers are responsible for existing social conditions. They sort out their profits to be able to provide welfare for the environment and the wider community.

### **Tax volunteer**

Tax volunteers are an annual activity organized by the Directorate General of Taxes together with their partners in universities, through the tax center. The Tax Volunteer Program itself is generally an activity carried out to foster tax awareness as part of the application of ethical behavior to students (Utami, 2019). Related to this tax volunteer activity, the Directorate General of Taxes emphasized that this program involves third parties in this case students to assist in counseling activities in improving taxpayer compliance. The task of the Tax Volunteers is to provide direct services to Taxpayers in the form of assistance in reporting Annual Tax Returns through efilings services.

## **METHOD, DATA, AND ANALYSIS**

This study uses a qualitative descriptive approach. The case study approach is carried out because through this approach, it will be easier to describe individual opinions, besides the phenomenon that only reveals one problem, namely the ethics of tax volunteers. The data used in this study are primary data, namely data obtained directly from sources or informants through interviews. The informants of this study are representatives of students from four universities in Bali who are active as tax volunteers, including tax volunteer students from Ganesha University of Education, Warmadewa University, Dhyana Pura University and Bali State Polytechnic. Data triangulation is used to analyze the data obtained.

## **RESULT AND DISCUSSION**

### **Overview of Tax Center and tax volunteer activities in Bali**

Tax volunteer activities are assistance activities carried out on the basis of cooperation between the Directorate General of Taxes and universities in Bali. There are eight (8) tax centers in Bali, including the Udayana University Tax Center, the Ganesha Education University Tax Center, the National Education University Tax Center, the Warmadewa University Tax Center, the Dhyana Pura University Tax Center, the Tri Atmamulya University Tax Center, the Bali State Polytechnic Tax Center and the newly formed Mahasaraswati Denpasar University Tax Center. Tax centers function as academic institutions established by individual universities to facilitate the involvement of tax volunteers who function as supporters of scientific efforts while concentrating on providing community services in the taxation domain. Before engaging in community service, Tax Volunteers undergo comprehensive briefings on tax-related matters

conducted by tax officers from the Directorate General of Taxes, which include educational components on the importance of tax compliance. The basic responsibilities of tax volunteers include assisting the Directorate General of Taxes in improving their efficacy in providing taxpayer services, especially in optimizing the time required for reporting services. In connection with this Tax Volunteer initiative, researchers aim to explore the breadth of ethical perspectives held by these volunteers regarding tax awareness.

### **Tax Volunteer Activities and Increasing Tax Understanding**

Based on the findings obtained from the interview conducted with Ni Putu SK (21 years old), a tax volunteer who works at KPP Pratama Singaraja, it was explained that the tax volunteer program significantly facilitated the application of theoretical knowledge gained during lectures. In addition, the activities carried out by these tax volunteers resulted in great benefits in terms of increasing their knowledge base, because they were given training on additional tax rights and obligations from practitioners outside the academic environment, including representatives from the Directorate General of Taxes, thus enabling them to grow tax awareness early on.

The same thing was expressed by Kadek AB (20 years old), who is a tax volunteer at KP2KP Kerobokan, emphasizing that the tax volunteer program offers additional information about taxation that is directly delivered to parents. This results in a new understanding that has never been achieved before. In particular, an interesting aspect of this program is its ability to improve and practice previously acquired taxation theories. The efforts of tax volunteers are significantly beneficial in increasing the idea that tax is very important for the country so that it is imperative for our generation to be involved in fostering and recognizing the importance of taxation.

Made PI (21 years old), a tax volunteer involved in the East Denpasar Tax Office, said that the tax volunteer program functions as a path for the initial process and a learning process in preparing oneself as a prospective taxpayer. Furthermore, this program can be used as a framework for increasing knowledge before graduating and then entering the professional realm. As a result, as a prospective taxpayer, individuals will certainly gain a comprehensive understanding of the necessary procedures and obligations that must be complied with.

This statement is in line with the statement of Mr. I Ketut Yasa, SE, MM, Head of Counseling and P2 Public Relations Services of the Bali Regional Office, who indicated that the tax volunteer initiative serves to motivate students by allowing them to apply the theoretical framework acquired during their studies, thus providing the basis for their participation in tax volunteers. This is exemplified in the systematic development experienced by tax volunteers, starting from the registration stage, followed by training and selection, ensuring that the tax volunteers involved have successfully passed the selection process, thus ensuring their understanding of the duties and responsibilities inherent in their role. Given this, the tax volunteer program is undoubtedly welcomed to be implemented further to overcome the constraints related to the availability of human resources, especially tax officers who are tasked with educating taxpayers, thus requiring the involvement of a third party, namely tax volunteers, in the years to come. This statement is further supported by the comments of Mr. Indra as the Manager of the Bali University Tax Center Association and the head of the tax center in Bali, who said that the tax volunteer initiative is a constructive effort that produces benefits for students who are ready to take on the role of

taxpayers in the future. By immersing themselves directly in a broad environment and remaining aware of the prevailing conditions, they are equipped to understand their responsibilities, especially regarding tax security, which is a significant source of revenue for the country. In addition, the training and orientation provided by practitioners is ready to broaden their perspectives, with the anticipation of improving ethical standards in the taxation domain.

### **Ethical Behavior of Tax Volunteers**

In relation to the findings obtained from the ethical evaluation involving 185 tax volunteers spread across Bali, facilitated by the distribution of questionnaires through the Google Form platform, it is worth noting that only 84 individuals participated in completing the survey. This limited response can be attributed to the challenges faced by certain tax volunteers in terms of communication, coupled with the fact that few have completed their formal education. Analyzing the data obtained from the survey, it is evident that, regarding the integrity aspect—where respondents are required to accurately disclose their total income received over a one-year period—out of the 84 participants, only 2 individuals (2.3%) have begun to show progress regarding the ethical dimension of tax reporting. These respondents have documented the amount of income they receive, albeit initially. Furthermore, regarding the integrity aspect, the majority of the 70 respondents (83.3%) have shown progress in ethical considerations; they have diligently recorded the amount of income they receive, as well as the portion that has been withheld or taxed by other entities or institutions. In contrast, the remaining 12 respondents (14.4%) have adopted a culture of ethical tax practices, consistently documenting their total income, whether from employment or other sources of income.

The assessment results related to the objectivity aspect highlight the respondents' understanding of the fundamental elements in the existing tax regulations. Among the 84 respondents, all showed a clear understanding of the methodology for calculating income tax, as well as the schedules related to tax payments and reporting obligations. This finding underlines that 100% (one hundred percent) of respondents have fostered a culture of understanding of tax regulations.

### **CONCLUSION**

Ethical awareness in the taxation domain is one of the most researched subjects in the scientific discourse. Many determinants influence taxpayers' awareness of tax obligations. These determinants include the tax authority's rigor, the intricacies of tax laws, and various behavioral elements, including taxpayers' trust in the tax authority, level of religiosity, moral considerations, understanding of tax principles, as well as many demographic variables. Consequently, it becomes clear that there is an urgent need to foster a compliant disposition among prospective taxpayers at an early stage, facilitated by an enhanced understanding of taxation during higher education. In view of this, researchers expressed keen interest in investigating whether initiatives undertaken by tax volunteers can effectively enhance students' ethical behavior in the field of taxation. The study employed a qualitative descriptive methodology. The sample population for this investigation consisted of students participating in the Tax Center program located in Bali, totaling 185 individuals. The findings of this investigation revealed a wide spectrum of responses from participants regarding the efficacy of the tax volunteer program in instilling ethical values in students, who are anticipated to become responsible taxpayers.

Based on the findings obtained from interviews with participants, the data showed that, in terms of the integrity dimension, 2.3% were in the early stages of development regarding the ethical dimension of tax reporting, 83.3% had progressed in their ethical considerations, and 14.4% had built a culture of tax ethics. In contrast, with regard to the objectivity dimension, a complete 100% had fostered a culture of understanding regarding tax regulations. Furthermore, respondents articulated that participation in the tax volunteer initiative was a constructive effort that yielded significant benefits for students who were ready to take on the role of future taxpayers. By actively engaging in this broad field, they were able to observe the prevailing circumstances, thereby enhancing their understanding of the necessary actions, especially those related to tax security, which is a substantive source of state revenue. In addition, the preparatory training and guidance provided by practitioners undoubtedly served to enrich their perspectives, fostering aspirations to improve ethical standards in the taxation realm.

### **IMPLICATIONS/LIMITATIONS AND SUGGESTIONS**

Given the findings of this study, tax volunteer initiatives are recognized as beneficial to enhance understanding, especially in the integrity dimension, where 2.3% are at the nascent stage of development, 83.3% are in the process of development, and only 14.4% have an established ethical culture in taxation. Therefore, it is anticipated that universities, in particular, will facilitate student engagement in practical experiences outside of tax volunteer activities, such as field work practices (PKL) or analogous efforts that can further enhance tax ethics among students. In addition, it is recommended that the DJP Kanwil expand outreach activities beyond the curricular offerings provided during lectures. The respondent group used in this investigation consisted of students involved in tax volunteer activities in Bali, totaling 145 volunteers. This sample size, however, may not be representative enough of the entire student body that has completed tax education. Future researchers are encouraged to expand the scope of survey participants to include all students who have enrolled or selected taxation courses at their respective institutions.

### **ACKNOWLEDGEMENT**

The highest appreciation is given to those who have participated in this research, including volunteer tax students in Bali and the DJP Bali public relations team.

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