

**THE RELATIONSHIP BETWEEN TAX KNOWLEDGE, SOCIAL
ENVIRONMENT, AND TAX AWARENESS AMONG
ACCOUNTING STUDENTS IN THE STATE OF
POLYTECHNIC SRIWIJAYA,
SOUTH SUMATERA**



FINAL PROJECT

Prepared for to meet Requirements to Complete Research
Diploma IV Majoring in Public Sector Accounting
State of Polytechnic Sriwijaya

By:
MOULY SAPHIRA
061940512763

STATE OF POLYTECHNIC SRIWIJAYA
PALEMBANG
2023

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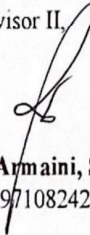
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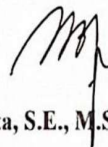
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MOTTO


“Maka barang siapa yang mengerjakan kebaikan seberat zarrah, niscaya dia akan melihat (balasan)nya”

(Q.S Al-Zalzalah : 7)

“Sesungguhnya Bersama kesulitan ada kemudahan”

(Q.S Al-Insyirah : 6)

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Hereby declare:

1. The thesis that I wrote with the title as mentioned above and its contents is the result of my own writing.
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Thus, I have made this statement in truth for the information of interested parties

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My Regards,



Mouly Saphira

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Website : www.polsri.ac.id E-mail : akuntansi@polsri.ac.id**IMPLEMENTATION OF THESIS REVISION**

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Have carried out a revision of the Thesis which was tested on Monday, August 28th 2023. The Thesis revision has been approved by the examining lecture who provided the revision:

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2	-	Yuliana Sari, S.E., MBA., Ak	Politeknik Negeri Sriwijaya (POLSRI)	28/8/2023	

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I know in writing this report, researcher feels far from perfect due to limitations of the abilities and knowledge that the researcher possesses. Therefore, all constructive criticisms and suggestions are highly welcome by the researcher as improvements for the future. I am very grateful for the help and support they gave me. As a result, I can finish this research and make everything go smoothly. May Allah SWT reward the kindness and sincerity of all parties who have assisted me in completing this final project by bestowing His blessings and grace.

Palembang, 10 October 2023

Researcher

DEDICATION

This study is dedicated from my deepest heart to my beloved family, friends, classmates, and loved ones who have given me emotional and moral support, encouragement, and strength. Furthermore, I dedicated this research to my lecturer Dr. Siti Fatimah Mohd Kassim and AP Dr. Azam Abdelhakeem Khalid Ahmed and also my supervisor Madam Amilia Syuhada Binti Abdul Majid and Madam Madam Rosy Armaini, S.E., M.Si., Ak., CA. Finally, I would like to thank the Almighty God for providing me with guidance, strength, mind power, protection, and healthy life. All of these, I offer to you.

ABSTRACT

The Relationship Between Tax Knowledge, Social Environment, and Tax Awareness among Accounting Students in the State of Polytechnic Sriwijaya, South Sumatera.

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ABSTRACT

Tax is one of the state revenues that is coercive and regulated by tax laws. Tax revenue can help the development of the country. The purpose of this research is to examine the relationship between tax knowledge and the social environment on student awareness about tax. Specifically, this study aims to find factors that affect the tax awareness of accounting students in the State of Polytechnic Sriwijaya South Sumatera, Indonesia. A survey was conducted on accounting students in the State Polytechnic Sriwijaya South Sumatera, Indonesia using questionnaires. Data analysis using IBM SPSS version 27 application. The result shows that tax knowledge has a significant positive relationship with tax awareness and social environment has a positive relationship but not significant with tax awareness.

Keywords: Tax Awareness, Tax Knowledge, Social Environment

TABLE OF CONTENT

COVER PAGE.....i

FINAL PROJECT REPORT APPROVAL SHEET.....iii

MOTTO iv

ACKNOWLEDGEMENT vii

DEDICATION..... ix

ABSTRACTx

TABLE OF CONTENT xi

LIST OF TABLESxv

LIST OF FIGURES xvi

CHAPTER I INTRODUCTION.....1

1.1 Introduction 1

1.2 Background of the Study 1

1.2.1 Background of Tax Knowledge 2

1.2.2 Background of Social Environment..... 2

1.3 Problem Statement 2

1.4 Research Questions 4

1.5 Research Objectives 4

1.6 Significant of the Study..... 4

1.7 Limitation of the Study..... 5

1.8 Definition of the Key Terms 5

1.8.1 Tax Awareness 5

1.8.2 Tax Knowledge 5

1.8.3 Social Environment..... 5

1.9	Summary	6
CHAPTER II LITERATURE REVIEW		7
2.1	Introduction	7
2.2	Theory of the Study	7
2.2.1	Attribution Theory	7
2.2.2	Theory of Planned Behavior (TPB)	7
2.3	Tax Awareness	8
2.4	Tax Knowledge	8
2.5	Social Environment	9
2.6	Hypotheses Development.....	10
2.6.1	Effect of Tax Knowledge on Tax Awareness	10
2.6.2	Effect of Social Environment on Tax Awareness	10
2.7	Conceptual Framework	11
2.8	Summary	11
CHAPTER III RESEARCH METHODOLOGY		12
3.1	Introduction	12
3.2	Research Paradigm	12
3.3	Quantitative Versus Qualitative Research Approach.....	13
3.3.1	Quantitative Research Approach.....	13
3.3.2	Qualitative Research Approach.....	14
3.4	Research Design	15
3.4.1	Research Method.....	15
3.4.2	Type of Data.....	15
3.5	Research Process	16
3.6	Sampling Procedures	17

3.6.1	Target Population.....	17
3.6.2	Unit Analysis.....	17
3.6.3	Method of Sampling.....	17
3.6.4	Justification for Non-Probability Sampling.....	18
3.6.5	Sample Size.....	18
3.7	Research Instrument Development.....	19
3.7.1	Questionnaire Design.....	19
3.7.2	Instrument Development.....	21
3.7.3	Measurement Item.....	22
3.7.4	Validity and Reliability.....	24
3.7.5	Pilot Testing.....	25
3.8	Data Collection Method.....	25
3.9	Data Analysis Technique.....	26
3.9.1	Normality Test.....	26
3.9.2	Reliability Test.....	26
3.9.3	Descriptive Statistic Analysis.....	26
3.9.4	Pearson Correlation.....	27
3.9.5	Multiple Linear Regression Analysis.....	27
3.9.6	Correlation Analysis.....	27
3.10	Summary.....	28
CHAPTER IV RESULTS AND DISCUSSION		29
4.1	Overview of Result sand Discussion.....	29
4.2	Data Cleaning and Screening.....	29
4.3	Reliability Test.....	30
4.4	Descriptive Analysis.....	30

4.4.1 Tax Awareness.....	32
4.4.2 Tax Knowledge.....	33
4.4.3 Social Environment.....	34
4.5 Normality Test.....	34
4.6 Correlation Analysis.....	35
4.7 Multiple Regression Analysis	36
4.8 Summary	38
CHAPTER V CONCLUSION AND RECOMMENDATIONS.....	39
5.1 Introduction	39
5.2 Summary of Research Findings	39
5.2.1 The relationship between tax knowledge and tax awareness among accounting students in the state of Polytechnic Sriwijaya.....	39
5.2.2 The relationship between social environment and tax awareness among accounting students in the state of Polytechnic Sriwijaya.....	39
5.3 Contribution of Study.....	40
5.3.1 Body of Knowledge	40
5.3.2 Theory	40
5.3.3 Practical.....	40
5.4 Limitation	41
5.5 Future Research.....	41
REFERENCES.....	42
APPENDIX.....	45

LIST OF TABLES

Table 3.1 Strengths and Weaknesses of Quantitative Research	14
Table 3.2 Strengths and Weaknesses of Qualitative Research	15
Table 3.3 Questionnaire Design Section A	19
Table 3.4 Questionnaire Design Section B	20
Table 4. 1 Data Cleaning and Screening.....	29
Table 4. 2 Reliability Test.....	30
Table 4. 3 Profile of Respondents.....	31
Table 4. 4 Descriptive Statistic for Tax Awareness.....	32
Table 4. 5 Descriptive Statistic for Tax Knowledge.....	33
Table 4. 6 Descriptive Statistic for Social Environment.....	34
Table 4. 7 Normality Test.....	35
Table 4. 8 Correlation between Independent Variables and Dependent Variable	35
Table 4. 9 Regression Model Summary Statistic	37

LIST OF FIGURES

Figure 1.1 Tax Revenue Contribution to APBN 2018-2022 (Trillion).....	3
Figure 2.2 Conceptual Framework Between Independent Variable and Dependent Variable	11
Figure 3.1 Research Wheel	13