

Experimental Study of The Influence of Tax Knowledge and Tax Attitude on The Performance of Jember District Tax Volunteers

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ABSTRACT

This experimental research aims to fill the knowledge gap by investigating how taxation knowledge, and taxation attitudes through special treatment and intervention, as well as the provision of training, can affect the knowledge gap. and special interventions, as well as the provision of training whether it can affect the performance of tax volunteers and to prove empirically the differences in Tax Knowledge and Tax Attitude between the experimental group and control group. Theory of Planned Behavior used in this study and with the laboratory experiment model used in this study, the virtual laboratory is a laboratory experiment, the model used in this study, virtual laboratory is a laboratory experiment to be carried out using existing technology. laboratory experiment to be carried out using existing technology, defined as a learning space for virtual experiments. Experimentation is the method used in this study, which is using the type of True Experiment, to be more precise, namely True Experiment Posttest Only Design with Random Assignment, this type of method as well as the novelty of the variables under This type of method as well as the novelty of the variables studied became novelty in this study. Research results, the results of this study indicate that there are differences in taxation knowledge and attitudes towards taxation between the taxation attitudes between the experimental group that received video treatment as training media and the control group that received video as a training media and the control group that did not receive any treatment.

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1. INTRODUCTION

The performance of Tax Volunteers is an urgency that must be increased to increase tax awareness, tax compliance, economic development, resource reduction and efficiency as well as the social role of society, in the context of efficient and fair taxation, cooperation between government and society is very important, one form of cooperation is

through tax volunteers. Individuals who volunteer their time and knowledge to help and educate the public to understand their tax obligations, fill out tax forms and avoid tax violations. A community whose concentration is studying taxation and providing assistance to taxpayers is Tax Volunteers [1]

Tax knowledge and attitudes are two key factors that can influence the performance

of tax volunteers. Adequate tax knowledge allows tax volunteers to provide accurate and relevant information to citizens/society. A positive tax attitude can motivate tax volunteers to carry out their duties with full dedication and integrity [2], say that inspiration is almost how to coordinate the control and potential of subordinates, so that they are willing to work together profitably to effectively accomplish and realize foreordained objectives. Inspiration is imperative since it causes, channels and underpins human behavior, so that they are willing to work difficult and eagerly accomplish ideal comes about.

Knowledge and attitudes of tax volunteers are important concepts in tax science that influence the behavior of tax volunteers and taxpayers, referring to the theory of tax knowledge which in principle explains an individual's or entity's understanding of the tax system including rules, policies, procedures and tax obligations. Meanwhile, tax attitude theory refers to individual evaluations and views of the tax system and tax obligations. Knowledge and attitude theories provide an important knowledge base for analyzing and predicting tax behavior from both the perspective of taxpayers and tax volunteers, and these two concepts have a coordinate effect on the viability of the charge framework and government endeavors to extend supposition within the charge division. Hence, the recognition of the adequacy of the tax system is the process of individuals' direct responses to the tax system implemented, which results in a measurement of how far the objectives (quality, quantity and time) have been achieved in the contemporary tax system. An effective tax system is expected to increase perceptions about the effectiveness of the tax system and encourage taxpayer compliance.

This study is important because it has direct implications for the long-term effectiveness of tax volunteer programs and can help increase tax compliance in society. Additionally, this research can also provide a deeper look at the factors that influence participation in tax volunteer programs and how the government can increase their

support. Through an experimental approach, it will provide strong empirical evidence about the relationship between knowledge, attitudes and performance of tax volunteers and provide practical guidance for governments or organizations that want to improve the quality of their tax volunteer programs.

From the portrayal that has been clarified within the foundation over, inquire about questions were defined to illuminate the issue, are there contrasts in Charge Information? assess information between the test gather and the control gather? Are there contrasts in Charge states of mind between the exploratory bunch and the control bunch? And does the intercession/ treatment given to the exploratory gather have a critical impact?

The point of this investigate is to experimentally demonstrate the distinction in Assess Information between the test bunch and the control bunch, to experimentally demonstrate the distinction in *Tax Attitudes* between the experimental group and the control group and to prove empirically the effect of the treatment given to the experimental group.

2. LITERATURE REVIEW

2.1 Behaviorism Theory

The Theory of Planned Behavior or what is called TPB is a development of a previous theory, namely the Theory of Reasoned Action (1967), which was first coined by Icek Ajzen and Martin Fishbein and was formed to predict individual actions in certain conditions according to Ajzen, 1991. This theory was redeveloped by Icek Ajzen and Martin Fishben are better theories in explaining a person's behavior. In this theory, it is explained that there are three things that identify tax volunteers, Behavioral Trust, Normative Trust and Control Trust. TPB believes that a person's attitude in acting is always influenced by motivation, a person can comply with tax regulations only because of self-motivation.

2.2 Taxation Concept

According to SI Djajadiningrat in [3], the obligation to hand over part of one's wealth to the state treasury is due to an event or action

that gives one a certain position, but not as a punishment. It can be enforced according to regulations set by the government, and there are no direct reciprocal services for use in the public interest of the state. The statement above can be concluded that taxes are money, not goods, that people pay to the state treasury, the law is a guideline for tax collection, directly there is no special reciprocity produced and taxes are used by the state to pay general development costs for the prosperity of the people. There are four functions of tax according to [4], the first is the Budget Function (Budgetair), the second function is as a regulatory tool (Regulerend), the next function is as a stability tool and the final function is the Retribution function.

2.3 Tax Volunteers

According to SI Djajadiningrat in [3], the obligation to hand over part of one's riches to the state treasury is due to an occasion or activity that gives one a certain position, but not as a discipline. It can be implemented concurring to directions set by the government, and there are no direct reciprocal services for use in the public interest of the state. The statement above can be concluded that taxes are money, not goods, that people pay to the state treasury, the law is a guideline for tax collection, directly there is no special reciprocity produced and taxes are used by the state to pay general development costs for the prosperity of the people. There are four functions of tax according to Indra[4], the first is the Budget Function (Budgetair), the second function is as a regulatory tool (Regulerend), the next function is as a stability tool and the final function is the Retribution function.

2.4 Tax Attitude

Tax knowledge is an important element in the tax system with *self-assessment*, especially in determining the amount of tax obligations accurately. Without adequate tax knowledge, there is a tendency for taxpayers to disobey tax regulations, whether intentionally or unintentionally [5].

2.5 Tax Attitude

Meanwhile, little research has been conducted that examines the attitudes of tax volunteers towards the performance results of

tax volunteers, only research conducted by Fifi Laraswati said that the results of her research showed that attitudes and behavior had a positive influence on tax volunteers choosing a career in taxation. Therefore, with limited literature, researchers used the 2018 Code of Conduct for Tax Volunteers, which is a standard of ethical behavior that serves as a guideline for Tax Volunteers, which contains how tax volunteers should behave.

2.6 Tax Volunteer Performance

Performance is the result of work achieved by a person or group of people in an organization, in accordance with their respective authority and responsibilities in order to achieve the goals of the organization in question legally, without violating the law and in accordance with morals or ethics [6].

2.7 Relevant Research

Research conducted by [7] examined the determining factors of tax volunteer performance. By using tax performance, you can evaluate the performance of tax volunteers and create designs to improve their quality. Other research was conducted by [8], [9]. The performance provided by tax volunteers to taxpayers in assisting in filling out individual annual tax returns is very effective, this is because before being released and deployed, tax volunteers are equipped with several knowledge by following training by tax officers from the DJP and research conducted by [8], regarding performance studies Tax volunteers result in that the Tax Volunteers who have been assigned have provided their best performance as assessed through quantity, quality, craft, attitude, initiative, reliability and presence in carrying out their duties and functions.

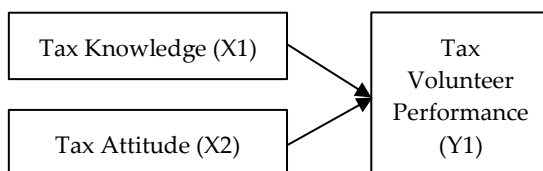
In line with the findings of [10], furthermore, the results of training activities show that there is an increase in the knowledge of tax volunteers and according to analytical research conducted by [11], it is concluded that good performance of tax volunteers can increase taxpayer compliance, and this will be proven in this research, by using an experimental study method, more precisely, True Experiment Posttest Only Design with Random Assignment, it will measure the condition of groups that are

distributed randomly, whether whether there's a critical contrast between the exploratory gather that received intervention or treatment and the control group that was not given treatment or treatment. This research uses behavioral theory which assesses the results of responses to certain interventions and this is a research gap on this topic, therefore this experimental research aims to fill the knowledge gap by investigating how tax knowledge, and tax attitudes through special treatment and intervention, as well as providing Whether training can influence the performance of tax volunteers.

2.8 Framework

The conceptual framework in research is a line of thinking by applying various conceptual models about how theory relates to factors that have been identified as problems in the research topic in a systematic arrangement[12]. In this study, three variables are used, namely tax knowledge and tax attitudes, to look for the extent of changes in the influence of the treatment method given to the experimental group, as well as identifying the effect of these changes on the performance produced by tax volunteers.

Figure 1. conceptual framework



Information:

X1: Independent Variable 1

X2: Independent Variable 2

Y1: Dependent Variable

H1: Hypothesis for X1

H2: Hypothesis for X2

3. METHODS

Laboratory experiments are the model used in this research, virtual laboratories are laboratory experiments to be carried out using existing technology, defined as a learning space for virtual experiments [13]. The concept of a virtual laboratory can be

divided into two main concepts. Experimental constellations are replaced by computer models. The research was carried out in the form of a simulation. Simulations that represent real research facility tests in as comparable a shape as conceivable are called virtual labs and both research facility tests can be called virtual when the explore is controlled not by coordinate control of research facility hardware, but through a computer, which is associated to the genuine research facility gear through a organize. This sort of virtual research facility is called an inaccessible lab

Experiment is the method used in this research, namely using the True Experiment type, more precisely, True Experiment Posttest Only Design with Random Assignment. This research method aims to evaluate the impact of an intervention or treatment on a group without carrying out previous measurements. In this design, research subjects are arbitrarily isolated into an exploratory gather and a control bunch. As it were the test bunch gotten treatment or mediation. After the treatment is complete, measurements are taken on both groups to evaluate differences in results or effects that may be caused by the treatment.

Tight control of undesired variables, also known as extraneous variables, is a key characteristic of true experimental research. This is done to ensure that the observed changes in the dependent variable are a direct result of controlling for the independent variable. In this research, the controlled variables are gender and GPA of each individual student who is part of the tax volunteer program.

As a specific part of the study, a chosen experimental design required significant expansion. In selecting a particular design, things such as the control group, whether subjects will be randomly selected into groups, whether each group will be given training, and the method of data analysis will be considered. Different designs are appropriate for testing different types of hypotheses, depending on the unique combination of factors represented. Designs also differ greatly in how they control for

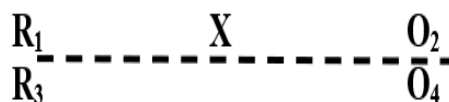
various treatments of internal and external validity. Researchers must choose a design for their research and test their hypotheses. After that, they must determine which design is most suitable for their research and what might be obstacles to implementing it.

This method is used because it is considered effective given the existing sample conditions, and the experimental method is an appropriate method for assessing causal events and the results will be more effective. According to [14]. When conducting True Experiment research there are several things that must be considered, such as; Careful planning so that there are variations in the dependent variable due to treatment of the independent variable, control measurement errors to increase reliability and control undesirable variables, but these variables can influence the research results.

Experimental studies involve changing at least one variable, controlling for other related variables, and observing the effect or effects of one or more dependent variables. Researchers determine "who gets what," or which groups of subjects receive special treatment. One of the things that differentiates experimental research from other research approaches is the use of manipulation of independent variables[15].

In this investigate there are three components comprising of free factors c. This research emphasizes the comparison of treatment between two groups, the experimental group which will be given treatment and the control group which will not be given treatment or treatment.

Figure 2. True experimental post-test only design



Information;

R1 = Experimental Group

R2 = Control Group

X = Treatment (Treatment, in the form of training with videos presenting tax material)

O2 = Posttest Experiment Group

O4 = Posttest Control group

From the number of tax volunteers will be distributed into two groups by random, and divided into experimental groups with the symbol R1 and the control group with the symbol R3, the division of groups using Random Sampling because it gives participants the same opportunity to become part of the sample of the study, and of course also pays attention to several things, namely extraneous variables, which include GPA and gender of Tax Volunteers who become participants.

Especially for the Experiment group in the research design above, there is an X with a description of the treatment or treatment carried out only in the experimental group, and this treatment is in the form of providing training by utilizing a laboratory experiment model in the form of a Learning Space, namely using a zoom meeting as a place to carry out the treatment process. The training provided to tax volunteers as an intervention is about basic tax knowledge material, the latest material related to renjadi, material about communication and material about E-Filing SPT reporting, which is summarized into a video with a duration of approximately 16 minutes. O2 which is a symbol for giving the Posttest to the experimental group which is carried out after the treatment. O4 is the administration of the Posttest to the control group. The number of question items in this posttest is 15 items with a division of tax knowledge as many as 5 items, tax attitudes as many as 4 items and for the performance of tax volunteers a total of 5 items. These questions were made into a questionnaire using google form.

Table 1. List of Tax Center Participants

TC name	Amount
UNMUH Jember Tax Center	18
UNEJ Tax Center	1
UIN Jember Tax Center	6
POLIJE Tax Center	38
Tax Center MANDALA Jember	3
TOTAL PARTICIPANTS	66

In this research, the aim is to generalize the results, there is a lot of

literature that recommends using probability sampling and this also includes simple random sampling, namely a situation that provides equal opportunities for all members of the population to be selected as samples. The sample frame or sampling frame in this research was obtained by distributing questionnaires agreeing to participants to be willing to take part in this research. The data that has been collected as a sampling frame contains names and telephone numbers that can be contacted if the sample is selected to be a research participant.

4. RESULTS AND DISCUSSION

This study uses the object of students who join the Taxation Study group, where the Tax Center is a forum for students who are commonly called Tax Volunteers. Of the total number of tax volunteers in Jember City, not all were used as samples, this sample selection was based on the will of each individual, whether or not the individual was willing to be a respondent in this study using Google Form to collect responses from research participants.

A total of 66 student data who are willing to become participants in this study, which comes from five Tax Center Universities in Jember including, UNMUH Jember, UNEJ, UIN Jember, POLIJE and MANDALA Jember, with random distribution of participants into two groups (experimental group and control group), 34 are distributed to the experimental group and for the remaining 32 are distributed to the experimental group, The researcher divided more people into the experimental group because to anticipate if there were students who did not join the zoom meeting when the treatment would be given, and sure enough there were only 32 experimental group students who joined the zoom meeting and 4 students who did not join had to be dropped from the participant list.

The Laboratory Experiment that I use requires that all participants from both the experimental group and the control group must be treated the same in the way that all participants must join in one zoom meeting

link to be directed, and divided into two groups, after the course is total the exploratory bunch is given fabric within the form of 17 minutes of video delivery and the control group is invited to leave the zoom meeting room while using the link in the share, and after treatment for the experimental group, the link to fill out the google form is distributed by sharing in the zoom meeting chat column for the experimental group and shared by contacting one participant at a time for the control group.

Filling in the response link is carried out with a period of 30 minutes for each group before the response link is closed and specifically for the experimental group, after filling in the response link for the instrument, then filling in the instrument or questions related to measuring the manipulation of the content of the video treatment provided, to later measure the validity and reliability of the content and to find out whether the material contained in the content is suitable for treatment material or not.

4.1 *Econometrics Stage*

4.1.1 *Validity test*

The primary legitimacy test is carried out on the substance fabric instrument that will be given for treatment or intercession based on, on the off chance that r number $> r$ table or sig esteem < 0.05 , then the instrument can be said to be valid and the research can be continued, at a glance if you look at the value Sig. The resulting items, question 1 to question 4, have sig values. < 0.05 then it can be said that the instrument and research can be continued

The second Validity Test was carried out to test the investigate instrument from the Legitimacy Test information. It was concluded that in the event that the Pearson Relationship esteem was more noteworthy than the R-Table value, to be specific 0.349, at that point the Instrument may well be said to be substantial and the investigate might be proceeded.

4.1.2 *Reliability Test*

Cronbach's alpha is carried out to degree unwavering quality by comparing it with the significance level used. With a significance level of 0.5 – 0.7, and this depends

on the level of research needs. It can be seen in this research that the Cronbach's Alpha value is above 0.7 with the actual value being 0.808 and it can be said that this instrument is reliable and the research can be continued.

Second, this test was carried out for the inquire about instrument and in this

ponder the Cronbach's Alpha esteem was above 0.7 with the actual value being 0.755 and it can be said that this instrument is reliable and the research can be continued.

4.2 *Statistic test*

4.2.1 Normality test

Table 3. Normality Test

Kolmogorov-Smirnov			Shapiro-Wilk		
Statistic	df	Sig.	Statistic	df	Sig.
.137	32	.135	.959	32	.261
.116	32	.200	.952	32	.168

If the number in the *Shapiro Wilk/Kolmogorov-Smirnova test* is sig > 0.05 at that point the information appears a normal dispersion, on the off chance that on the other hand the centrality number of the Shapiro-Wilk/Kolmogorov-Smirnova test appears sig

< 0.05 at that point it appears the information isn't regularly conveyed. This investigates employments the Shapiro Wilk Test since of the sum of information created.

4.2.2 Homogeneity Test

Table 4. Homogeneity Test

		Levene Statistic	df1	df2	Sig.
POST TEST	Based on Mean	2.822	1	62	.098
	Based on Median	2.806	1	62	.099
	Based on Median and with adjusted df	2.806	1	61.987	.099
	Based on trimmed mean	2.808	1	62	.099

By ensuring homogeneity of variance, the results from experimental research become more reliable and valid. This helps increase confidence in research conclusions and reduces the risk of errors in the interpretation of results. In experimental research where there are two treatment bunches, specifically the exploratory bunch and the control gather, and both are expected to have similar or comparable conditions, a homogeneity of variance test can be carried out to ensure that the two groups have homogeneous variances. If you look at the table description above, based on the decision, on the off chance that the importance esteem (sig) on Based on Cruel is > 0.05, at that point the information is homogeneous. On the off chance that the importance esteem (sig) on Based on Cruel < 0>0.05, which is 0.098, so it can be said that the information is homogeneous.

4.3 *Hypothesis testing*

In this case, the free tests t-test can be utilized to compare the normal scores of tax knowledge and attitudes towards the performance of tax volunteers between the two groups. If the study involves providing special treatment (e.g., special tax training) to an experimental group, use an independent samples t-test to determine whether or not the treatment includes a critical effect on assess information and demeanors on the execution of charge volunteers. Experimental studies often present hypotheses regarding differences between two groups on certain variables, such as tax knowledge or attitudes toward the performance of tax volunteers. Independent samples t-tests allow researchers to test hypotheses and determine whether a difference is statistically significant.

Table 5. Independent Sample Test

		t-test for Equality of Means		
		Sig. (2-tailed)	Mean Difference	Std. Error Difference
POST	Equal variances assumed	,000	- 23.53125	1.42777
TEST	Equal variances not assumed	,000	-23.53125	1.42777

The Independent Sample t-test was carried out using an independent sample t-test to determine differences in the performance of tax volunteers as measured by tax knowledge and attitudes between the experimental group that used training video learning media and the control group that was not given intervention or *treatment*.

If we are aware of the significance level then H_a is accepted if the value (sig.) < 0.05 and H_a is rejected if (sig.) > 0.05 . The hypothesis in this research is as follows

Hypothesis 1: Tax knowledge

H1: There is a difference in tax volunteer knowledge between the experimental group who received video *treatment* as a training medium and the control group who did not have treatment.

Hypothesis 2: Tax attitudes

H2: There is a difference in the attitudes of tax volunteers between the experimental group who received video *treatment* as a training medium and the control group who did not receive treatment.

Based on the centrality in case Sig. (2-followed) > 0.05 at that point H_0 is rejected and in the event that Sig. (2-tailed) $< 0 > 0.05$ at that point H_0 is rejected and H_a is acknowledged, meaning that there are contrasts in assess information and assess demeanor of assess volunteers between the test bunches who gotten video treatment as a preparing medium and a control bunch who did not get treatment.

5. CONCLUSION

The performance of Tax Volunteers is an urgency that must be improved to increase tax awareness, tax compliance, economic development, cutting resources and efficiency and the social role of society, in the context of efficient and fair taxation, cooperation between the government and the community is very important, one form of cooperation is through tax volunteers. Individuals who voluntarily give their time and knowledge to help and educate the public to understand their tax obligations, fill out tax forms and avoid tax violations. The community that concentrates on learning about taxation and providing assistance to taxpayers is Tax Volunteers[1].

Tax knowledge and attitude are two key factors that can affect the performance of tax volunteers. Adequate taxation knowledge enables tax volunteers to provide accurate and relevant information to citizens. A positive tax attitude can motivate tax volunteers to carry out their duties with dedication and integrity.

The tax assessment information variable is exceptionally critical within the hypothesis of arranged behavior (TPB) since the information that people have approximately charges can influence demeanor, subjective standards, and behavioral control with respect to charge commitments. Great charge information can influence a person's attitude towards paying charges. Within the Hypothesis of Arranged Behavior (TPB), charge states of mind can be characterized as an individual's subjective see of the commitment to pay charges and the charge framework. The Hypothesis of Arranged Behavior (TPB) is closely related to the viewpoint of assess volunteers, typically particularly genuine for.

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