

TRENDS OF TAX AVOIDANCE BY STUDENTS BEFORE AND AFTER TAKING A TAX LECTURE: AN EXPERIMENT

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ABSTRACT

This experimental study aims to examine the effect of tax subjects being treated, whether the subject of tax affects the tendency of tax avoidance. Independent sample t-test is used to test two populations, students who have not taken the tax class (control group) and students who have taken the tax class (treatment group). The result is that the tax subject affects significantly the student's tax avoidance trend. Students who have gone through the tax class have a higher tax avoidance tendency than students who have not gone through the tax class.

Kata Kunci: *Keywords: Tax avoidance, tax avoidance trends, experiments, tax compliance*