

# PERCEPTIONS OF ETHICS IN TAX EVASION: PERCEPTION EVIDENCE AT THE FACULTY OF ECONOMICS, YOGYAKARTA STATE UNIVERSITY

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## ABSTRACT

*Impact on the tax evasion distorted the principles of resource allocation on the market and also hamper in development, especially in the provision of infrastructure. Tax evasion in almost all developing countries so widespread. Tax evasion has made the tax base of income tax to be cramped and caused so much loss of potential tax revenue that could be used to reduce the burden on the state budget deficit. This study examines whether tax evasion understandable ethical grounds (ethically justifiable) and how the taxpayer's behavior when governments rated/suspected of corruption.*

*This study was conducted to understand the behavior of taxpayers, especially in terms of tax evasion in the Faculty of Economics, Yogyakarta State University (YSU). The object of this research is the faculty member, staff of faculty, undergraduate students, and graduate students. This study tested with changing the score to a standard normal distribution and then calculate z-score to make inferences after obtaining a p-value of the statements in the questionnaire, with a significance level of five percent (5%).*

*This study is expected to deliver benefits to the organizers of taxation in order to ensure that the taxpayer is not to do tax evasion. This study is also expected to uncover the reasons why the tax is evaded and was able to give a better understanding of why taxpayers evade taxes. Furthermore, this research is also expected to provide benefits to other researchers and students of accounting that tax evasion is one of the important aspects of taxation. It is also expected, this study could serve as a reference for subsequent researchers and policy-makers.*

Kata Kunci: *Tax Evasion, Tax Ethics, Tax Systems, Behavioral in Taxation*