The influence of Tamansiswa's teachings Tri Pantangan and understanding of taxation on intentions to commit tax evasion

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Abstract

The aim of this research is to determine whether understanding Tamansiswa's teachings "Tri pantangan" and understanding taxation influence prospective taxpayers' intentions to commit tax evasion. The sample population in this study includes all students in the Special Region of Yogyakarta. The author used the snowball sampling method to take samples. This research approach is quantitative, where questionnaires were distributed to 104 respondents. The findings of this research state that neither understanding Tamansiswa's "Tri pantangan" teachings nor understanding taxation have an influence on prospective taxpayers' intentions to commit tax evasion.

Keywords: tamansiswa teachings "tri pantangan", understanding taxation, tax evasion.

INTRODUCTION

Indonesia is a developing country so it is aggressively implementing development in various sectors. Implementing this development certainly requires quite large costs in order to create an advanced and prosperous society. One attempt to To fulfill this, namely by improving state tax revenues, because currently Indonesia's largest source of income is from taxes (Puspita & Febrianti, 2017) . Taxes have a role as one of the pillars of state financing, with the main aim of providing funds to support government spending needs. The function of this tax is directed at increasing community welfare through the development and improvement of various public facilities (Sari et al., 2021) . Every year, the impact of tax contributions to the State Revenue and Expenditure Budget (APBN) continues to show growth. This reflects the increasingly important role of taxes in the APBN structure. In response to this, the Directorate General of Taxes continues to strive to increase tax revenues as a source of state income.

Even though tax revenues in Indonesia appear large, in reality they have not yet reached the maximum level. In the period 2016 to 2021, tax revenues were still below the set target or less than optimal. One indicator of incomplete tax revenue targets is tax evasion by taxpayers. However, there was an increase in 2021, and the tax revenue target from the State Revenue and Expenditure Budget (APBN) was exceeded. The Indonesian Ministry of Finance recorded tax revenues of Rp. 2,003.1 trillion, reaching 114.9% of the target, which means exceeding the set target.

Even though the tax revenue target for 2021 has been achieved, there are still taxpayers involved in tax evasion. Therefore, it is important for taxpayers to maintain honesty in tax reporting and avoid tax evasion practices . There are several cases of tax evasion in Indonesia, one of which is tax evasion in Jambi involving the leadership of PT PIS. PT PIS is a company operating in the fuel oil (BBM) business with the initials AV and is 43 years old. This incident occurred in 2018, when AV, who acted as company administrator, submitted incorrect and incomplete reports and SPTs in the May-December 2018 VAT SPT yearbook, and AV also used tax invoices that did not match the transactions. This caused state losses of IDR 2.5 billion (Baittri, 2021) . This is because people want to pay as little tax as possible or even avoid this obligation. By minimizing these taxes, taxpayers commit illegal tax evasion which violates the provisions of the law (Aji et al., 2021)

According to Aji et al., (2021) , tax evasion is an attempt by taxpayers to lighten their tax burden or debt, but violates existing tax laws and regulations. Potential tax evasion by taxpayers includes deliberately not reporting all their income or reporting taxes that do not match the actual amount. The

existence of this phenomenon shows that taxes themselves are seen as a burden that only reduces the taxpayer's income, because part of the income must be used to pay taxes. Where money can be used to meet daily needs. In fact, paying these taxes can make their daily lives easier, such as road facilities that make it easier for them to access work and so on.

Appearance desire do embezzlement tax Of course influenced by a number of factor. The first factor that influences the occurrence of tax evasion is Tamansiswa's teachings of the tri pantangan. " Tri pantangan " is one of Tamansiswan's teachings which contains abstinence from abusing power or authority, abstinence from abusing finances and abstinence from violating morality (Wardani et al., 2022) . First, the prohibition against abusing power, meaning that as a student and as a prospective tax consultant in the future you are prohibited from abusing the power you have, meaning that someone who has power or authority is not allowed to abuse that position to act dishonestly, for example to commit tax violations such as evasion. tax or tax evasion. Moreover, this power concerns the interests of many people. Second, prohibition on misuse of finances, meaning that someone who has authority in a company is prohibited from committing financial fraud such as corruption, manipulating numbers, and other violations that are detrimental to the state. Third, abstinence from violating morality, meaning that someone with noble character will uphold the norms of life, such as moral norms. A person who adheres to moral norms will certainly not commit fraud or act that could harm other people, such as tax avoidance or tax evasion (Wijayanti, 2018) .

The second factor that influences the occurrence of tax evasion is understanding taxation. According to Karlina (2020) , understanding taxation is the way taxpayers understand and apply their knowledge in paying taxes. Someone who understands the application of tax regulations, tax procedures and sanctions will be able to handle their tax obligations well. Therefore, someone must know taxation to develop tax awareness and increase understanding of taxation itself.

This research develops previous research conducted by Aji et al (2021) with the title The Influence of Understanding Taxation, Love of Money and Religiosity on the Desire to Carry Out Tax Evasion with a Case Study of Accounting Study Program Students, Faculty of Economics, Universitas Sarjanawiyata Tamansiswa Yogyakarta. The results obtained from previous research are that understanding taxation has a negative effect on the intention to avoid tax. This research is different from previous research, where in the current research there is the addition of the variable understanding Tamansiswa teachings "tri pantangan" as an independent variable which is still rarely researched.

LITERATUR REVIEW

Literature Review

Theory of Planned Behavior

The theory of planned behavior is a theory that is applied to predict a person's intention to carry out an action. According to Wardani et al., (2022), information regarding taxpayer attitudes requires the application of individual behavior theory. Attitudes between individuals certainly have differences, namely the feeling of guilt that one party has but not the other party, that is what is called moral. TPB explains that trust is correlated with desired expectations. An individual's intention to pay taxes is related to trust, when a person's trust in the government is appropriate, of course that person will not commit tax evasion. TPB states that an individual's intentions are formed due to 3 factors: attitude, behavioral control, and subjective norms (Ajzen, 1991).

Intention to Commit Tax Evasion

Tax evasion or what is commonly known as Tax Evasion is the activity of tax violations by reducing the amount of tax that must be paid, there are even individual taxpayers who do not pay their taxes at all by not reporting their income or manipulating the contents of their income reports in order to reduce their tax burden. will be paid but in a way that violates the law. Tax evasion is often done because it is easy to do (Pujiastuti, 2021) .

Understanding Tamansiswa's Three Abstinences

The "Tri pantangan" are 3 taboos that were born from Ki Hajar Dewantara's thoughts, namely: abstinence from abusing power or authority, abstinence from abusing finances, abstinence from violating decency norms and moral norms. Tamansiswa's " Tri pantangan" explanation according to Wijayanti (2018) is the prohibition on abusing the power that one has, meaning that someone who has power or position is not allowed to abuse a particular position to act dishonestly. Second, the prohibition on financial fraud includes unwritten prohibitions, for example the head of the college serves as head of the treasury section. This means that there are elements of transparency, accountability and responsibility that are needed to prevent misuse, so that money can be used properly for the welfare of the people. Third, the prohibition on violating decency. A person with noble character should uphold the norms so that he will not commit fraud in any form.

Understanding Taxation

Understanding taxation is a process where taxpayers have knowledge of tax regulations and laws, as well as tax norms, which are then applied in tax activities such as paying taxes, reporting SPT, and so on. Karlina (2020) revealed that taxpayers can carry out their obligations effectively if their level of understanding of taxation is high enough.

Conceptual Framework

The Influence of Understanding the "Three Abstinences" on Intention to Commit Tax Evasion

"Tri pantangan" is one of the Tamansiswa teachings initiated by Ki Hadjar Dewantara. The meaning of " tri pantangan" itself is abstinence from abusing power or authority, abstinence from abusing finances and abstinence from violating morality (Prihatni, 2020). Tamansiswa's " tri pantangan" are considered very important for developing society, because by adhering to these guidelines, you will be safe in living your life in the world. The first explanation of the " tri pantangan" is the prohibition on abusing power, if someone has a high position he is not permitted to take advantage of his position to do things that are detrimental to the state, such as tax evasion. Second, there is a prohibition on abusing finances. There have been many incidents such as acts of corruption. By understanding this prohibition, a person will tend to comply with taxation. Third, namely the prohibition on violating morality, someone who has norms will not do things outside of these norms, taxpayers will comply with tax regulations. This is in accordance with the Theory of Planned Behavior, where beliefs and assessments of the results of an action form attitudes. An individual is most likely to carry out an action if they have an understanding of the concept . This finding is in line with research conducted by Wardani et al., (2022) which states that understanding the " tri pantangan" has a negative effect on the intention to commit tax fraud. Based on this theoretical study, the following hypothesis can be drawn:

H $_1$: Understanding the " *tri pantangan"* has a negative effect on prospective taxpayers' tax evasion intentions

The Influence of Understanding Taxation on Intention to Commit Tax Evasion

Understanding taxation refers to the process in which taxpayers have knowledge of tax regulations, laws and procedures, and apply them in tax activities such as paying taxes and reporting SPT (Ardiansyah, 2017) . Karlina (2020) states that a high level of understanding of taxation allows taxpayers to fulfill their obligations well. Dharma (2016) states that a solid understanding of taxation can reduce the practice of tax evasion, so that interest in engaging in tax fraud decreases. This principle is in line with the Theory of Planned Behavior, where someone with a good understanding of taxation tends to reduce their desire to avoid paying taxes. Understanding taxation allows someone to understand the rights, obligations and risks they may face if they violate established tax regulations. Therefore, the desire to commit tax evasion may be reduced. This finding is consistent with the results of research by Sari (2015) , Herlangga and

Pratiwi (2017) which states that understanding taxation has a negative effect on tax evasion. Based on this theoretical study, the following hypothesis can be drawn:

H 2 : Understanding taxation has a negative effect on prospective taxpayers' tax evasion intentions

Based on the literature review and previous research that has been described, the research framework can be described as follows:
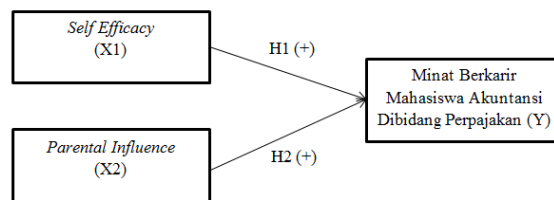
Based on the explanation of the framework above, it can be concluded that the hypothesis of this study is:

H1: Self efficacy has a positive effect on the interest of accounting students in the field of taxation

H2: Parental influence on the interest of accounting students in the field of taxation

RESEARCH METHODS

Research design

This research has a quantitative nature, where the data obtained will be in the form of numbers. The approach used involves primary data collected through distributing questionnaires to respondents using Google Forms. The sampling method applied was snowball sampling, an approach where respondents who were already involved were asked to introduce the research to other respondents in stages. The samples taken were a representative part of the population, with a sample size of 104 students in the Special Region of Yogyakarta. The independent variables in this research include understanding of the Tamansiswa teachings "tri pantangan" and understanding of taxation, while the intention to commit tax evasion is the dependent variable.

Population, Sample and Sampling Techniques

Population refers to a generalized domain that includes objects or subjects with certain qualities and characteristics, which have been determined by researchers to be investigated and then analyzed to obtain conclusions (Sugiyono, 2019) . In the framework of this research, the population includes all students registered in the Special Region of Yogyakarta class 2020-2023. The sample is a representative part of the total number and characteristics possessed by the population (Sugiyono, 2019) . The sample used in this research involved students from all of the Special Region of Yogyakarta. In this research, the sampling technique was applied using the Snowball Sampling approach, where a questionnaire in Google Form format was handed over to other individuals to distribute it to other respondents, with the aim of obtaining more extensive data. The criteria used for sample selection were all students in the Special Region of Yogyakarta.

Instrument

Instrument refers to a device used to collect data or measure the object of a research variable. This research is included in the quantitative descriptive category, where the variables are measured using a Likert scale. The Likert scale applied has a minimum score range of 1 and a maximum of 5, allowing for a more accurate understanding of the respondent's answers, both affirmative and negative (Sugiyono, 2019). Researchers use instrument grids to make it easier to create research instruments. The following

is a grid of instruments for understanding Tamansiswa's "tri pantangan" teachings and understanding taxation.

Table 1. Operational Definition of Varibles

Variables	Operational definitions	Indicator	Statement	+/-
Tax evasion intent (Y)	Tax evasion or what is commonly known as *Tax Evasion* is the activity of tax violations by reducing the amount of tax that must be paid, there are even individual taxpayers who do not pay their taxes at all by not reporting their income or manipulating the contents of their income reports in order to reduce their tax burden. (Pujiastuti, 2021) .	Not filing SPT on time	1. I intend not to submit the SPT on time.	+
		Submitting SPT incorrectly	2. I will submit a SPT with incomplete and incorrect calculations for all tax objects that I own.	+
			3. I intends to not submit a true SPT for all tax objects that I own	+
		Not registering as a taxpayer	4. I intend not to register as a taxpayer.	+
			5. I did not use NPWP according to the provisions when making deposits and reporting .	+
		Do not deposit taxes that have been collected or withheld	6. I will pay tax not based on the actual amount of the actual tax object .	+
		Reporting less income than you should.	7. I intend to report obligation tax with amount more income _ small than should be paid .	+
Understanding *the tri pantangan* (X1)	*The tri pantangan* are 3 taboos that were born from the thoughts of Ki Hajar Dewantara, namely: abstinence from abusing power or authority, abstinence from abusing finances, abstinence from violating decency norms and moral norms (Wijayanti, 2018)	Challenges of abusing power	1. As a candidate must tax I am encouraged to avoid tax	-
			2. am safe at work	+
			3. As candidate must future taxes _ front, me will always behave Honest And fair even though I own high position. _	+
			4. I feel own high position _ make I feel free To do fraud And behave No fair	-
		Abstinence on abusing finances	5. I will apply honesty, so as not to do it attachment tax .	+
			6. Honesty really depressed me	-
			7. I have the intention to commit tax evasion	-
		Abstinence of violating decency	8. I agree when the person who violates it regulation imposed strict sanctions _	+
			9. As a candidate must tax , I am encouraged To obey norms And behave Honest	+
			10. I always respect and appreciate other people	+
Understanding of taxation (X2)	Understanding taxation is a process where taxpayers have knowledge of tax regulations and laws, as well as tax	Understand rights and obligations	1. Every taxpayer must know their rights and obligations as a taxpayer	+
		Understand general taxation provisions	2. Every taxpayer must understand how to calculate the income tax that must be paid according to the law.	+

norms, which are then applied in tax activities such as paying taxes, reporting SPT, and so on (Karlina, 2020) .	Understand penalty taxation	3. Every taxpayer must understand the deadline for paying taxes and submitting SPT	+
		4. Lateness of payment tax period or annual will be worn penalty administration form 2% fine per month from amount of tax owed .	+
		5. Taxpayers who do not submit a Tax Return (SPT) will be subject to tax sanctions.	+
	Understand function tax	6. Tax is Wrong One source of funds for government used _ For finance 788social expenditure.	+
		7. Tax used as tool to measure or operate government policy in 788social and economic fields	+

No.	Research Elements	List of Questions	Source Person
1.	Communication and Consultation	1. Do the Board of Directors and Board of Commissioners provide clear directions regarding the implementation of risk management? 2. Do the Board of Directors and Board of Commissioners claim to be responsible for the implementation of risk management? 3. Does the organization identify, define and communicate responsibilities for risk management? 4. Are of the Board of Directors in implementing risk management communicated to the relevant parties? 5. Does the objectives of the implementation and commitment the organization support change, if needed to improve internal communication?	1. Head of SPI & MR 2. Head of Planning and Budgeting
2.	Scope, Context, and Criteria	1. Does the company consider internal and external contexts in preparing the risk management framework?	1. Director 2. Head of SPI & MR 3. Head of Planning and Budgeting
3.	Risk Identification	1. Has the risk identification process taken into account the vision and mission of the organization? 2. Are the identified risks in line with the organization's strategy and objectives? 3. Who is responsible for the risk identification process at SUD X? 4. Based on the results of the documentation analysis, RSUD X has identified risks but has not categorized the risks, why? 5. How does RSUD X classify these risks?	1. Director 2. Head of SPI & MR 3. Head of Planning and Budgeting

Data Collection

The data sources used in this research consist of primary data obtained through data collection techniques using questionnaires. Primary data refers to information provided directly to researchers. A questionnaire is a method of collecting data in which the researcher composes a series of questions or written statements that are submitted to participants or respondents, with the hope that they will provide answers to each question asked (Wulandari, 2021) . The questions in the questionnaire consist of a dependent variable,

namely intention to commit tax evasion (Y) and independent variables, namely understanding of the Tamansiswa teachings "tri pantangan" (X1) and understanding of taxation (X2).

RESULTS AND DISCUSSION

Data Quality Test
Validity test
According to Ghozali (2018) explains that validity checks are used to assess the accuracy of a questionnaire. A questionnaire is considered valid if the questions contained in it adequately reflect the aspects measured by the questionnaire. Research validity can be declared successful if there is consistency between the data collected and the actual situation of the research object. Based on the results of the validity test, all statements in the questionnaire have gone through a validity test process, where the calculated r value > R table is 0.1927 with a significance level of 0.05 and the sample size is n=104, so that the variable is understanding Tamansiswa's teachings "tri pantangan" and understanding taxation is considered to have reliable validity.

Reliability Test
Reliability testing functions as an assessment tool to evaluate the extent to which a questionnaire can be relied upon as an indicator of change or a particular construct. A questionnaire is considered to have reliability or reliability when the respondent's answers to statements show consistency or stability from one time period to another (Ghozali, 2018) . A construct or variable is considered to have reliability if the resulting Cronbach Alpha value exceeds 0.70. Through reliability test calculations, it was found that the Cronbach Alpha value obtained exceeded the threshold of 0.70, implying that the variables understanding Tamansiswa's "tri pantangan" teachings and understanding taxation were considered reliable or consistent in measurement, and met the criteria for use in research.

Classic Assumption Test
Normality test
The normality test aims to evaluate whether the residual distribution in the regression model is normal or not (Ghozali, 2018) . The results of this normality test show that the Asymp Sig (2-tailed) value is 0.65. With a significance value of 0.65 which is greater than 0.05, it can be concluded that the regression method used in this research has a normal distribution.

Multicollinearity Test
The multicollinearity test is carried out to evaluate whether there is a correlation between the independent variables in a regression model (Ghozali, 2018) . The results of the multicollinearity test show that the variable understanding Tamansiswa's "tri pantangan" teachings has a tolerance level of 0.558, with a VIF value of around 1.793. Meanwhile, the tax understanding variable also shows a tolerance of 0.558, with a VIF value of around 1.793. These two variables show a tolerance level of greater than 0.10 and a VIF value of less than 10.00. Therefore, it can be concluded that the regression model does not show any multicollinearity problems.

Heteroscedasticity Test
The heteroscedasticity test is used to evaluate whether there are differences in variance in the residuals between observations in a regression model. If the residual variance between observations is constant, it is called homoscedasticity, and if it is different, it is called heteroscedasticity. An optimal model is a model that does not experience heteroscedasticity (Ghozali, 2018) . The results of the heteroscedasticity test show that the significance value for the variable understanding Tamansiswa's teachings "tri pantangan" is 0.432 (> 0.05), and for the variable understanding taxation is 0.054 (> 0.05). The test results illustrate that all variables have higher significance values, indicating that there is no heteroscedasticity in the regression model.

Multiple Linear Regression
Model Fit Test (F Test)
model feasibility test was applied to use show influence than variable independent on variable dependent When p-value < 0.05 and the calculated f value is higher from on f table.

Table 2. Model Fit Test Results

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1084.311	2	542,156	46,613	.001 [a]
	Residual	1174,727	101	11,631		
	Total	2259.038	103			

Based on the results of the model fit test , it can be seen that the p value of 0.001 is smaller than the p value of 0.05, and the calculated f value is 46.613 > F table 3.087. Therefore, it can be concluded that the hypothesis can be accepted. These findings suggest that no There are independent variables that have an impact on the intention to commit tax evasion by prospective taxpayers, and this research model is considered appropriate.

Determination Coefficient Test (Adjusted R^2)
The $R^{2\ test}$ was applied To use examine influence than variable independent in a way simultaneous on variable dependent.

Table 3. Determination Coefficient Test Results (Adjusted R^2)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,693 [a]	,480	,470	3.41042

Based on the data contained in the table, it can be seen that the coefficient (R) value reaches 0.693, the R2 (R-Square) value reaches 0.480, and the adjusted R square value is 0.470. From this information, it can be concluded that the influence of the independent variables Understanding the Tamansiswa Teachings "Tri pantangan" and Understanding Taxation can explain around 47.00% of the variation in the variable intention to commit tax evasion by prospective taxpayers. Meanwhile, around 53.00% of the remainder can be attributed to other factors not included in this study.

T Statistical Test (T Test)
Test t statistics are used To use examine influence significance from on each variable dependent that is intention do embezzlement tax to variable independent that is Understanding the " tri pantangan " And understanding taxation.

Table 4. Statistical T Test (T Test)

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	33,374	2,354		14,176	,000
	understanding the tri pantangan	-.120	,061	-.188	-1,957	,053
	understanding taxation	-.562	,098	-.553	-5,759	,000

The variable understanding the tri pantangan (X1) obtained a t count of -1.957 with a significance of less than 0.05, namely 0.053, obtained a t table of 1.984 and a standardized coefficient beta of -0.188. This shows that -1.957 < 1.984 and 0.053 > 0.05 so that H1 is rejected. From these results it can be concluded that hypothesis 1 in this study is not supported, because understanding the tri pantangan has no influence on the intention to commit tax evasion.
tax understanding variable (X2) obtained a t count of -5.759 with a significance of less than 0.05, namely 0.000, obtained a t table of 1.984 and a standardized coefficient beta of -0.553. This shows that -5.759 >

1.984 and 0.000 < 0.05 so that H2 is accepted. From these findings, it can be concluded that hypothesis 2 in this study is supported, because there is a negative influence of the tax understanding variable on the intention to commit tax evasion.

Discussion
The Influence of Understanding the Tamansiswa Teachings "Tri pantangan" on Intentions to Commit Tax Evasion
Based on the results of hypothesis 1 testing, it was found that the variable understanding "tri pantangan" had no influence on the intention to commit tax evasion by prospective taxpayers. In fact, it can be observed from the t count which is -1.957 with a significance of less than 0.05, namely 0.053. Comparable to the t table value of 1.984 and the standard beta coefficient of -0.188. Therefore, it can be interpreted that because -1.957 < 1.984 and 0.053 > 0.05, hypothesis 1 is rejected. The conclusion from these results is that hypothesis 1 in this study cannot be accepted, because understanding the Tamansiwa teachings "tri pantangan" has no impact on the intention to commit tax evasion.

That matter because Understanding the " *tri pantangan* " owned student gardens student as candidate must classified very high, so student tend No will do embezzlement tax Because exists teachings of the " *tri pantangan* " motivating student gardens self student for behave in a way wise. That matter Also strengthened with majority answer respondents who answered very agree on statement "I agree when people violate it regulation given sanctions", Meaning student the agree if There is a students who do action embezzlement tax must given penalty or appropriate punishment with behavior that has been done by student the. By Because that, student the will deterrent And No Again do behavior embezzlement tax (Wardani & Saputri, 2023) .

Results testing This in line with *Theory of Planned Behavior* (TPB), namely *behavior belief* that states that behavior somebody arise Because intention individual on behavior the. Where everyone has view separately to their understanding understand, so resulting action Also different. Results study This in line with what is done by Solika (2022) which states that Understanding the " *tri pantangan* " No influential to intention do embezzlement tax .

The Influence of Understanding Taxation on Intention to Commit Tax Evasion
From the results of hypothesis 2 testing, it was found that the tax understanding variable had a negative influence on the intention to commit tax evasion by prospective taxpayers. This achievement can be seen from the calculated t value of -5.759 with a significance of less than 0.05, namely 0.000. The comparison is with the t table value of 1.984 and the standard beta coefficient of -0.553. Therefore, it can be interpreted that because -5.759 > 1.984 and 0.000 < 0.05, hypothesis 2 can be accepted. The conclusion from these findings is that hypothesis 2 in this study is supported, because the tax understanding variable has a negative effect on the intention to commit tax evasion.

That matter because the more tall understanding existing taxation by must taxes, then trend For do action embezzlement tax by candidate must tax will the more reduce. Someone who understands taxation will more understand implementation provision regulation taxation form rights, obligations, and accepted risk a must tax If No follow rules that have been specified in the law, so must tax No will do embezzlement tax (Aji et al., 2021) .

This matter Also in line with the Theory of Planned Behavior. Somebody with understanding high taxation And deep tend own motivation more low For do embezzlement tax. Understanding about taxation possible somebody For more understand implementation provision regulation taxation , incl rights, obligations, and possible risks faced by must tax If No obey rules that have been set in Constitution . By Because that, desire For do embezzlement tax can reduce. This matter Also related with factor confidence behavior (behavioral beliefs) and factor confidence control (control belief) in the theory of planned behavior. Behavioral belief factors include confidence somebody to understanding taxation,

which forms his attitude For No involved in embezzlement tax. Control belief factor, on the side other, includes confidence that understanding taxation can control desire somebody For No do embezzlement tax moment become must future taxes front (Ajzen, 1991). Results study This in line with research conducted by Nauvalia et al (2018) & Surahman and Putra (2018) who stated that understanding taxation influential negative to perception student about embezzlement tax

CONCLUSION

This research aims to find out and analyze whether there is an influence of understanding Tamansiswa teachings "tri pantangan " and understanding taxation on the intention to commit tax evasion. This research was conducted by distributing questionnaires to all students in the Yogyakarta Special Region, totaling 104 respondents. This research resulted in the conclusion that understanding Tamansiswa's teachings "tri pantangan " and understanding of taxation have an influence on intentions to commit tax evasion.

Research limitations
This research can only take a sample of 104 respondents, where the number of respondents does not fully represent the population of all students in the Special Region of Yogyakarta.

Suggestion
Future researchers are advised to increase the number of samples and further expand the scope of the research.

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