

DOES AUDIT PROBABILITY AND TAX LITERACY ON TAXPAYER COMPLIANCE? (EXPERIMENTAL STUDY OF UZBEKISTAN AND INDONESIAN STUDENT ENTREPRENEURS)

By

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Abstract: Tax compliance depends on two main things: how the government manages rules and how citizens act. The study aims to address the following research problems related to audit probability and tax literacy influencing tax compliance in Uzbekistan and Indonesia. This research uses the Experiment method using the 2x2 factorial design. The experimental subjects in this study were UPI and TSUE accounting students who had done business. The research sample was 214 students. The study's results indicate that 1) the taxation audit probability influences taxpayer compliance. 2) Tax literacy influences taxpayer compliance. 3) This study cannot prove that there is a difference in the level of taxpayer compliance when two factors interact. 4) The results of this study indicate that each treatment can show differences in the level of taxpayer compliance in reporting income in their tax reports.

INTRODUCTION

Taxes are super important for any country. They provide the money that governments need to run [1]. This cash pays for vital public services like healthcare, schools, transport, and public safety. For example, taxes help build and fix hospitals, schools, roads, and transit systems so everyone gets the help they need. Taxes also boost the economy. They let governments invest in infrastructure, which creates jobs and gets money flowing. A fair tax system also helps reduce the gap between rich and poor by making higher earners pay more.

Tax revenue money is obtained from citizens and used for the state's interests. Citizens often have different goals and sometimes act in their interests [2]. This can lead to conflicts. When people focus on themselves, it may cause fewer taxpayers. Some individuals or businesses may dodge taxes to line their own pockets. Take Indonesia, for example. Tax evasion is a big problem there. It hurts the government's income and threatens the economy. The tax revenue in Indonesia decreased from 127.5 billion USD in 2023 to 120 billion USD in 2024. This decline in tax revenue means fewer people are paying taxes. Uzbekistan has issues too. The country has seen fluctuations in tax revenue over the years. In 2023, Uzbekistan's

tax revenue was 8 billion USD, which increased to 9 billion USD in 2024. Here's a table summarizing the tax revenue data for Uzbekistan and Indonesia over recent years [3];[4]:

Table 1. Tax Revenue

Country	Year	Tax Revenue (in billion USD)	Change (%)
Uzbekistan	2023	8.0	-
Uzbekistan	2024	9.0	+12.5
Indonesia	2023	127.5	-
Indonesia	2024	120.0	-5.9

Sources: <https://uzdaily.com/en/tax-revenues-in-uzbekistan-increases-by-over-20-in-2024/>
<https://www.pajak.go.id/index.php/id/artikel/statistik-penerimaan-pajak-tahun-2023-dalam-angka>

Tax compliance depends on two main things: how the government manages rules and how citizens act [5]. First, the government makes rules and checks if people follow them. A common way to do this is through audits. An audit is when the government looks at someone's financial records to ensure they report their income correctly and pay the right amount of taxes—the chances of getting an audit matter a lot. If people think there's a good chance of being audited, they're more likely to follow the tax rules to avoid getting in trouble. But, since there are many taxpayers and not enough auditors, the government can only audit a few people at a time. This means they must choose wisely who to audit to keep everyone honest while using their resources smartly.

In Uzbekistan, tax audits are handled by the State Tax Committee. They follow the rules in the Tax Code. The main goal of an audit is to check if taxpayers have calculated and paid their taxes correctly. There are a few types of audits. **First**, we have desk audits. These look at financial reports and tax returns. Then, there are on-site audits. These require checking the actual accounting records and the business location. Finally, comprehensive audits are the most detailed. They review all tax calculations and payments. An audit starts when the tax authority issues an order. This order states why the audit is happening, who it involves, and how long it will last. Usually, the audit should be finished within 30 days. However, if needed, they can extend the time.

In Indonesia, taxes are checked by the Directorate General of Taxes (DGT). They follow rules made by the Ministry of Finance. The goal is to make sure people are following tax laws. There are two main types of audits. First, we have office audits. These look at financial papers and tax returns that taxpayers send in. Then, there are field audits. These involve checking out the actual business locations. The audit starts when the DGT sends a Notice of Field Audit or a summons. After the audit, the taxpayer gets a Notice of Tax Audit Findings. This report can talk about things like unpaid taxes or even overpaid taxes. If taxpayers have questions, they can ask for info. They can also go to meetings about the audit's end. If there are issues, they can talk with the Quality Assurance Team.

The audit process can help more people follow tax laws. This can lead to more tax money. Still, not all studies agree on how effective audits are. For example, [6] found that teaching people about taxes and having a whistleblowing system can help reduce tax evasion.

This shows that better tax education can lead to more people paying taxes. On the other hand, [7] didn't find that the chance of an audit or penalties helped small businesses pay taxes. They suggest that other things, like people's views on taxes, matter more. These different findings show that taxpayer behavior is complicated. We need to look at many sides to improve tax compliance. Also, [8] found that rewards, audits, and penalties can make people more likely to follow tax rules. However, [9] said that just thinking about the chance of an audit doesn't change how people pay taxes. Lastly, [10] pointed out that understanding taxes is key to getting people to comply, but she didn't focus much on audits.

The second factor influencing tax compliance is the behavior and awareness of citizens themselves. Awareness from citizens is very important because it directly affects their willingness to comply with tax regulations. To increase this awareness, citizens must have knowledge about the importance of taxes, which is known as tax literacy. Tax literacy involves understanding tax laws, the benefits of paying taxes, and the role of taxes in funding public services and infrastructure. However, citizen behavior can also be influenced by the information they receive. If citizens are aware of negative situations, such as misuse of tax funds or corruption, their willingness to pay taxes may decrease. Conversely, if they see the positive impact of their tax contributions, they may be more motivated to comply with tax regulations. This highlights the need for transparent and effective communication from the government to build trust and promote tax compliance.

Tax knowledge in Uzbekistan is improving, but there's still a long way to go. The government is working hard to make things easier for everyone. They are rolling out some new changes to improve how taxes are managed. One big goal is to help people understand taxes better. To achieve this, they offer educational programs to teach citizens about taxes. They're also creating digital tax platforms. These platforms are designed to make filing and paying taxes much simpler. However, even with all these efforts, many folks still don't fully grasp what they need to do with taxes. This is especially true in remote and rural areas. People there often struggle to understand their tax duties. They also miss out on knowing the benefits of following tax rules. Everyone needs to have a clear picture of their responsibilities regarding taxes. The more informed people are, the better they can manage their tax situation. With ongoing programs and tools being developed, we hope to close the gap in tax literacy. This could lead to better compliance and a fairer system overall. Education and access to resources can play a huge role in making taxes less of a mystery for many citizens. Building that understanding is a step towards a stronger financial future for all.

In Indonesia, not everyone knows about taxes equally. Different groups have different levels of understanding when it comes to tax matters. For instance, a study by [11] with economics students at Universitas Pendidikan Ganesha found that these students had a fair understanding of taxes, but there's still room to grow. The study pointed out some areas where students struggled. For example, they had a tough time registering as a taxpayer and figuring out how much tax they needed to pay. These aspects scored the lowest in the study. Indonesia is taking action to help improve tax knowledge. Educational programs and public campaigns are happening all over the country. These initiatives aim to teach people about their responsibilities regarding taxes. There's also a focus on showing the benefits of paying taxes. Money from taxes helps to build roads, schools, and hospitals. The goal is to make everyone more aware of why taxes matter and how they can affect daily life. People can feel

more confident and informed about their tax responsibilities by boosting tax literacy. Everyone must know how taxes work for the country's future. That's a step towards building a stronger community.

Tax literacy can help citizens understand the importance and usefulness of taxes. When citizens are well-informed about how their tax contributions are utilized for public services and infrastructure, they are more likely to comply with tax regulations. If they perceive the situation as positive and see the benefits of their contributions, they tend to be more aware and compliant. However, previous studies show mixed results regarding the impact of tax literacy on tax compliance. For example, Study A by [6] provides evidence that increased tax literacy and a whistleblowing system significantly reduce tax evasion, demonstrating a positive correlation between tax education and compliance rates. Conversely, Study B by [7]) finds no significant impact of perceived audit probability and sanctions on tax compliance among SMEs, suggesting that other factors, such as moral taxation, play a more critical role. These differing results highlight the complexity of taxpayer behavior and the need for a multifaceted approach to improving tax compliance.

Based on the explanation, studying tax literacy and compliance is very important. While previous studies have explored this topic, the novelty of this research lies in three key aspects: **Comprehensive Factors:** This study examines government-related factors (such as audit strategies and regulations) and citizen-related factors (like tax literacy and ethical behavior). This holistic approach provides a more complete understanding of the determinants of tax compliance. **Comparative Analysis:** The research compares tax compliance behaviors and literacy levels between Uzbekistan and Indonesia. This cross-country comparison can uncover unique insights and differences in how citizens and governments approach tax compliance. **Experimental Design:** Using experimental methods to assess citizen reactions to various tax-related interventions is novel. Experiments can provide robust evidence on the effectiveness of different strategies to enhance tax compliance, offering practical recommendations for policymakers. Based on the background provided, the study aims to address the following research problems related to audit probability and tax literacy influence tax compliance in Uzbekistan and Indonesia.

LITERATURE REVIEW

Audit Probability Influence Tax Compliance

Audit probability means how likely a taxpayer will be picked for an audit [12]. When people know they might get audited, they report their taxes more carefully. During an audit, tax officials check every single transaction. The taxpayer could face heavy fines if they find any mistakes or fraud. So, the chance of an audit makes people more likely to follow the tax rules. Tax compliance is about how well taxpayers report their income and expenses. It also includes paying the right amount of taxes. Studies show that higher audit probability can help improve tax compliance. For example, one study found that when people understand taxes better and there is a whistleblower system, tax evasion goes down, and compliance goes up. On the other hand, some research shows that the chance of an audit or penalties doesn't seem to affect tax compliance in small businesses. Other studies examine how audit methods and taxpayer morals play a role in following the rules. Also, rewards, audits, and penalties have been shown to encourage better tax compliance. These studies demonstrate that audit

probability can indeed influence tax compliance.

Hypothesis (H₁): *Audit probability can influence tax compliance.*

Tax Literacy Influence Tax Compliance

Tax literacy is about how well people understand taxes. This includes knowing the laws and official rules and why paying taxes is important. When taxpayers read stories or see information about the government misusing tax money, like reports of fraud or waste, they may not want to pay their taxes. They might think their money won't help anyone but will make a few rich. On the flip side, they are more willing to pay when they see that the government is handling tax money well, and they understand how taxes are crucial for things we all use, like schools and roads. Tax compliance is when people accurately report their income, expenses, and other important financial details to tax authorities. This also means paying the right amount of taxes they owe. Research shows that understanding taxes can help people comply better. For example, a study by [6] points out that teaching people about taxes can help decrease tax cheating and boost compliance. Another survey by [8] found that better tax knowledge, along with rewards, audits, and penalties, can make people more likely to follow tax rules. If people know what taxes are for and how to handle them right, they're more likely to pay their fair share.

Hypothesis (H₂): *Tax literacy can influence tax compliance.*

Audit Probability and Tax Literacy Influence Tax Compliance

When taxpayers hear they might get audited, they report their info more accurately. During an audit, tax officials check every transaction. If they find any mistakes or fraud, taxpayers can face big fines. The chance of an audit helps keep people honest and following tax rules. Tax literacy is all about how well people get tax laws. It also means knowing why paying taxes matters. When people read about government waste or corruption, they might hesitate to pay taxes. Tax literacy is about how much taxpayers learn about tax laws. It also covers why paying taxes matters. Many people worry that their money won't benefit the community. Instead, they fear it might just fill the pockets of a few. On the other hand, if taxpayers learn about good government practices and how taxes fund public services, they're more likely to pay their taxes. Tax compliance is how well people report their income and expenses to the tax office. It's also about paying what they owe. The possibility of an audit and tax literacy play big roles in how well people comply with tax laws. Studies show that the chance of an audit and understanding taxes can lead to better tax compliance. For example, [6] point out that tax education and whistleblower systems can help reduce tax evasion. [8] found that rewards, audits, penalties, and better tax knowledge can improve how people pay taxes.

Hypothesis (H₃): *Audit probability and higher tax literacy influence tax compliance.*

Hypothesis (H_{4a}): There is a significant difference in tax compliance between taxpayers with bad literacy and no audit and those with bad literacy and high audit probability.

Hypothesis (H_{4b}): There is a significant difference in tax compliance between taxpayers with bad literacy and no audit and those with good literacy and no audit.

Hypothesis (H_{4c}): There is a significant difference in tax compliance between taxpayers

with good literacy and no audit and those with good literacy and high audit probability.

Hypothesis (H4d): There is a significant difference in tax compliance between taxpayers with good literacy and no audit and those with good literacy and high audit probability.

RESEARCH METHOD

Research Object and Design

The object of research is the attribute nature or value of a person, object, or activity that has a certain variation determined by the researcher to be studied, and then conclusions are drawn [13]. The research object contained in this study is the independent variable/factor of Audit Probability as X1 and Tax Literacy as X2, which receives a manipulation or treatment and is tested for its effect on the dependent variable, namely Tax Payer compliance as Y for the response to the manipulation. In this study, there are two factors whose influence will be studied. Therefore, the research design considered the most efficient applied in this study is the 2x2 factorial design. Factorial design is an action on one or more variables that are manipulated simultaneously to study the influence of each variable on the dependent variable or the influence caused by the interaction between several variables. This study has two factors, Audit Probability and tax literacy, which consist of two levels. The 2x2 factorial design requires four groups, as explained in the following table:

Table 1. Factorial Design

Audit Probability	Audit Literation		Total
	Good News	Bad News	
High	High-Good News (SEL 1)	High-Bad News (SEL 2)	High
Low	Low-Good News (SEL 3)	Low-Bad News (SEL 4)	Low
Total	Good News	Bad News	Simple Effect

Participants in this study were divided into four groups, and there were two probability audit conditions, namely high and low. Other conditions were related to tax literacy, with two things, namely good and bad tax management information. Afterward, participants were asked to determine their attitude toward income reporting in their tax reports.

Population and Sample

The population in this study were final-year students in the accounting study program, both those who took the UPI-TSUE double degree program and those who did not take the double degree program. UPI Accounting Study Program S-1 students were chosen as the population because students who already have basic knowledge of taxation and auditing and students still have flexible decisions when given certain conditions. Determination of the number of samples will be based on the simple random sampling method. Simple random sampling is a technique for randomly taking samples of population members without considering the population's strata or levels, which is carried out directly in the sampling unit [14]. The sample in this study amounted to 80 people.

Analysis Data

The normality test of data distribution in this study used the Kolmogorov-Smirnov

technique with the help of the SPSS version 25 program. The homogeneity test of variance was used in this study as a requirement for using Analysis of Variance (ANOVA). Hypothesis testing in this study was carried out using the Analysis of Variance with two factors or a two-way ANOVA test with the help of the SPSS version 25 program. ANOVA is considered more suitable for use in experimental research because experimental research has several studies. Two-way ANOVA compares the average differences between groups divided into two independent variables. The group here can mean the type of treatment. The final result of the ANOVA analysis is the F count value (Fh). This F count value will later be compared with the F table value (Ft). Suppose the calculated F value is better than the F table (Fh > Ft). In that case, a conclusion can be drawn that Ha is accepted and Ho is rejected, which means there is a significant difference in the average in all groups [14].

RESULT AND DISCUSSION

This study analyzes the influence of probability audit and tax literacy on taxpayer compliance. This study was conducted on accounting students, both IJDP and non-IJDP students. The use of student samples is based on the consideration that students are students who have experience as entrepreneurs and have received tax and audit lectures so that they understand the basics of business processes and tax obligations. Meanwhile, tax literacy described in this study is related to good and bad information regarding government performance in managing tax revenues. The total number of respondents was 214 students. The following is a description of the respondents:

Tabel 1. Research Respondents

Between-Subjects Factors		
		N
Audit_Prob	1.00	102
	2.00	112
Tax_Literation	3.00	100
	4.00	114

The following is the average value in cell one, which explains the treatment of high audit probability by providing tax literacy regarding good government performance; the result is an average value of 90.76. While Cell 2 explains the treatment of high audit probability by providing tax literacy regarding poor government performance, the result is an average value of 58.15. While cell 3 treats low audit probability by providing tax literacy regarding good government performance, the result is an average value of 68.37. While Cell 4 explains the treatment of low audit probability by providing tax literacy regarding poor government performance, the result is an average value of 44,73.

Tabel 2. Descriptive Statistics

Descriptive Statistics				
Dependent Variable: Tax_Compliance				
Audit_Prob	Tax_Literation	Mean	Std. Deviation	N
1.00	3.00	90.7692	15.21133	26
	4.00	58.1579	28.31775	76
	Total	66.4706	29.26990	102
2.00	3.00	68.3784	30.16062	74

	4.00	44.7368	19.96441	38
	Total	60.3571	29.28360	112
Total	3.00	74.2000	28.75111	100
	4.00	53.6842	26.51642	114
	Total	63.2710	29.36817	214

The results of this study indicate that hypotheses 1 and 2 are accepted because the significance value is less than 0.05. Hypothesis 1 shows that Audit probability can positively influence tax compliance. The availability of information about the consequences of the audit process causes taxpayers to be more compliant in reporting their income. the chance of an audit or penalties doesn't seem to affect tax compliance in small businesses. Other studies examine how audit methods and taxpayer morals play a role in following the rules. Also, rewards, audits, and penalties have been shown to encourage better tax compliance. These studies demonstrate that audit probability can indeed influence tax compliance.

Tabel 3. Test of Between-Subjects Effects

Tests of Between-Subjects Effects					
Dependent Variable: TAX_COMPLIANCE					
Source	Type III Sum of Squares	df	Mean Square	F	Sig.
Corrected Model	36630.786 ^a	3	12210.262	17.434	.000
Intercept	750870.859	1	750870.859	1072.093	.000
AUDIT_PROB	14024.169	1	14024.169	20.024	.000
TAX_LITERACY	34602.836	1	34602.836	49.406	.000
AUDIT_PROB * TAX_LITERACY	879.808	1	879.808	1.256	.264
Error	147079.494	210	700.379		
Total	1040400.000	214			
Corrected Total	183710.280	213			

a. R Squared = .199 (Adjusted R Squared = .188)

Hypothesis 2 shows the same thing that Tax literacy positively influences tax compliance. The availability of information about the government's performance of tax management has an influence on increasing taxpayer compliance in reporting the percentage of their income. This study's results align with previous research conducted by [6], pointing out that teaching people about taxes can help decrease tax cheating and boost compliance. Another survey by [8] found that better tax knowledge, along with rewards, audits, and penalties, can make people more likely to follow tax rules. If people know what taxes are for and how to handle them right, they're more likely to pay their fair share. Hypothesis 3 interactively not shows that the interaction between audit probability and tax literacy can increase taxpayer compliance.

Next, testing was carried out on each cell. The results of testing hypothesis 4a showed a significant difference between the average value of cell 2 and cell 4. There is a significant difference in tax compliance between taxpayers with bad literacy and no audit and those with bad literacy and high audit probability (Table 4).

Tabel 4 Test Hypotesis 4a

Test Statistics^a

	TAX_COMPLIANCE
Mann-Whitney U	1062.500
Wilcoxon W	1803.500
Z	-2.351
Asymp. Sig. (2-tailed)	.019
a. Grouping Variable: GROUP	

The results of testing hypothesis 4b showed a significant difference between the average value of cell 3 and cell 4. There is a significant difference in tax compliance between taxpayers with bad literacy and no audit and those with good literacy and no audit (Table 5)

Tabel 5 Test Hypothesis 4b

Test Statistics ^a	
	TAX_COMPLIANCE
Mann-Whitney U	779.000
Wilcoxon W	1520.000
Z	-3.948
Asymp. Sig. (2-tailed)	.000
a. Grouping Variable: GROUP	

The results of testing hypothesis 4c showed a significant difference between the average value of cell 1 and cell 3. There is a significant difference in tax compliance between taxpayers with good literacy and no audit and those with good literacy and high audit probability (Table 6)

Tabel 6 Test Hypothesis 4c

Test Statistics ^a	
	TAX_COMPLIANCE
Mann-Whitney U	560.000
Wilcoxon W	3335.000
Z	-3.345
Asymp. Sig. (2-tailed)	.001
a. Grouping Variable: GROUP	

The results of testing hypothesis 4d showed a significant difference between the average value of cell 1 and cell 2. There is a significant difference in tax compliance between taxpayers with good literacy and high audit probability and those with bad literacy and high audit probability (Table 7)

Tabel 7 Test Hypothesis 4d

Test Statistics ^a	
	TAX_COMPLIANCE
Mann-Whitney U	357.000
Wilcoxon W	3283.000
Z	-4.983
Asymp. Sig. (2-tailed)	.000
a. Grouping Variable: GROUP	

CONCLUSION

The study's results indicate that 1) the probability of audit in taxation influences

taxpayer compliance. Taxpayers who are informed that their company will be audited will report higher taxes compared to companies that are informed that tax auditors will not audit their company. 2) Tax literacy influences taxpayer compliance. Companies that receive information about good tax management will be more compliant in reporting their income than companies that receive poor tax management literacy from the state. 3) This study cannot prove that there is a difference in the level of taxpayer compliance when two factors interact. 3) The results of this study indicate that each treatment can show differences in the level of taxpayer compliance in reporting income in their tax reports. The higher the percentage of taxpayers reporting the amount of their income, the greater the probability of the state obtaining tax revenue. This can illustrate the increasing taxpayer compliance. This study has limitations in assessing compliance, as it is only based on the percentage of income to be reported by taxpayers. Therefore, further researchers can improve the experimental scenario.

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HALAMAN INI SENGAJA DIKOSONGKAN