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Üniversite Öğrencilerinin Vergi Bilincine Yönelik Tutumları: İstanbul Üniversitesi İktisat Fakültesi Örneği

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Özet

Vergi Bilinci, bireylerin vergiye yönelik uyumunu, vergi ahlakını ve devletin vergi gelirlerini etkileyen önemli bir olgudur. Bu nedenden dolayı, birçok ülke uzunca bir süredir vergi bilincini artırma çabası içerisinde. Bazı ülkeler, vergi bilinci kavramını kendi eğitim sistemleri ile bütünleştirmeye çalışmışlardır. Bu ülkelerden birisi de Türkiye'dir. Türkiye'de vergi bilincine yönelik eğitim programları, ilköğretim (İlköğretim) ve liseler düzeyinde uygulanmaktadır. Bu durum, üniversite öğrencilerinin vergi bilinci düzeylerinin hangi noktada olabileceğine ilişkin soruyu akla getirmektedir. Bu bilgi ışığında bu çalışmada üniversite öğrencilerinin vergi bilincine yönelik tutumları analiz edilmektedir. Bu bağlamda İstanbul Üniversitesi İktisat Fakültesinde birinci öğretimde eğitim gören öğrencilerin vergi bilincine yönelik tutumlarının hangi yönde bir eğilim gösterdiği üzerinde durulmaktadır. Bu araştırma için örneklem sayısı 500 olarak belirlenmiştir. Veri toplama aracı olarak anket yöntemi kullanılmış ve araştırma sonucunda elde edilen veriler parametrik olmayan testlere tabi tutulmuştur. Bu araştırma sonuçlarına göre üniversite öğrencileri, diğer tutum ifadelerine kıyasla, vergi adaletsizliğinin vergi bilincini zayıflatabileceğine ilişkin tutum ifadesini ve vergi sisteminin anlaşılır olmadığı durumlarda toplumda vergi bilincinin zayıflayabileceğine yönelik tutum ifadesini daha çok desteklemektedirler. Aynı zamanda bu araştırma sonuçları, diğer öğrencilere nazaran evli olan öğrencilerin, vergi bilincine yönelik eğitimlerin ilköğretimden itibaren başlaması gerektiğine daha fazla inandığını göstermektedir.

Anahtar Kelimeler

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University Students' Attitudes towards Tax Consciousness: A Case Study of the Faculty of Economics at Istanbul University

Abstract

Tax consciousness is an important phenomenon that affects the tax revenue of states, tax compliance and morality of individuals. Because of this, many countries have been striving to increase tax consciousness for a long time. Some countries have integrated the concept of tax consciousness into their training programs. Turkey is one of these countries that implement the training program within the scope of development of tax consciousness. The tax consciousness or conscious development program in Turkey is implemented at primary, secondary and high school. In light of this information, this research aims to analyze the attitudes of university students towards tax consciousness. The sample group of this study are the university students who attend daytime education in the Faculty of Economics at Istanbul University. The sample size was 500. For this research, the questionnaire method was applied as a data collection tool. Nonparametric tests were used to analyze the results of this study. These research results show that university students are more supportive of the attitude statements of "tax injustice may weaken tax consciousness" and of "if the tax system is not understandable, tax consciousness in a society may weaken." These study results explain that students who are married are most likely to believe that tax consciousness training should begin from primary school.

Keywords

Tax consciousness
Tax Compliance
University Students
Attitudes

INTRODUCTION

Tax consciousness is defined as the willingness of taxpayers to fulfil their tax responsibilities. In order to be able to talk about tax consciousness, taxpayers are expected to have a basic understanding of the subject (Teyyare & Kumbaşlı, 2016). This consciousness is based on the level of knowledge about tax legislation and practices of individuals (Taytak, 2010). Tax consciousness is one of the concepts that determines the limits of whether individuals fulfil their tax obligations or not (Sarı & Gencil, 2016). It is possible to talk about the fact that taxpayers who have tax consciousness pay their tax debts on time. In this case, it would not be misleading to say that an increase in tax revenue may occur as tax consciousness increases. In this way, public services can be carried out more efficiently (Buyrukoğlu & Erasa, 2012).

There are many factors that affect tax consciousness, including the complexity of tax laws, the level of development, frequently applied tax exemptions, tax reviews, efficiency of tax authorities, etc. (Teyyare & Kumbaşlı, 2016). Tax injustice, the increase of the informal economy, negative approaches of the tax administrations, low tax penalties and especially high tax rates can be related to the effectiveness of collection efforts.

Tax consciousness is also one of the factors affecting tax compliance (Ayyıldız et al., 2014). In particular, voluntary compliance with taxes can only be achieved by the presence of tax consciousness in individuals (Sağlam, 2013). In addition to these, it is thought that the level of taxpayer education can affect tax consciousness positively.

If a taxpayer's education level is high, it can be said that a taxpayer's consciousness may be settled in this taxpayer's mind (Zorlu, 2012). However, for this to happen, it is important to acquire tax consciousness at a young age (Cesur & Çelikkaya, 2014). Therefore, tax consciousness should be engrained in children at the primary school level (Demir & Ciğerci). This can be achieved through the implementation of some training programs (Çataloluk, 2008). For example, in Malaysia, tax camps are created with the aim of inculcating taxpayer consciousness on children at the secondary school level. Children from all over the country participate in various activities in these camps. As a result, children participating in the camp are developing a duty to pay taxes in a fun environment (OECD, 2015). Nigeria has also been organizing tax enlightenment campaigns in order to raise tax consciousness for young people (Okauru, 2012). In this context, the efforts made by the Revenue Administration for the sake of increasing tax consciousness in Turkey seem quite meaningful. By looking at the official web site of the Revenue Administration, which is a part of Ministry of Finance, it is seen that the tax consciousness improvement project has been prepared for elementary schools, junior high schools and high schools and it aims to increase tax consciousness among students.

In light of all this information, this study aims to analyze the tax consciousness levels of the students of the Faculty of Economics at Istanbul University. In this context, firstly, field studies carried out in Turkey within the scope of tax consciousness are mentioned. After that, information about the field studies is given and the results of the analysis are evaluated.

FIELD RESEARCH STUDIES WITHIN THE SCOPE OF TAX CONSCIOUSNESS

(Teyyare & Kumbaşlı, 2016) conducted a survey showing the effectiveness of the education received by the Public Finance Department in terms of the development of tax consciousness. The reliability level for this survey was 0.801. The results of this research show that the students in the 4th grade of the Public Finance Department are more supportive of the statements related to tax consciousness than the students in the 1st grade of the Public Finance Department. (Akkara & Gencel, 2016) carried out a survey as to how higher education students perceive taxes. The outcome of this research showed that almost 85 percent of the students who participated in the survey express that conferences and similar activities which emphasize the relationship between tax and citizenship can be helpful in increasing tax perception.

(Yeşilyurt, 2015) conducted a study with the aim of testing the effect of tax consciousness on the moral values of the students of the Department of Public Finance and Theology. The survey reliability level for this study was 0.80. The results of this research show that the students of the Department of Theology support the expressions related to tax consciousness more than the students of the Public Finance Department. (Nurlis, 2015) conducted a study in Indonesia on how taxpayers' tax consciousness has affected tax compliance. These results reveal that taxpayers' tax consciousness has a strong effect on tax compliance.

(Yardımcıoğlu et al., 2014) conducted a survey to test attitudes of citizens on tax and about tax consciousness. The survey reliability level of this study was 0.814. The results of this survey show that most of the survey respondents regarded taxation as a civic duty. (Hastuti, 2014) conducted a survey for university students in Indonesia to measure the effect of education on tax consciousness. The results of this research show that Business students receiving education for taxation have more tax consciousness than the other students. (Chowdhury & Masud, 2014) conducted a survey in the context of tax evasion and tax compliance for tax liabilities in Bangladesh. According to the results of this research, participants believe that tax education for both business and non-business disciplines can be useful in terms of tax awareness. (Gencil & Karaot, 2014) conducted a research in the 8th grade students in Turkey. The results of this research show that most students state that there are many taxes in the tax system.

(Sağlam, 2013) conducted a survey on the level of tax consciousness of students in Economics and Administrative Sciences at Hitit University. The survey reliability level for this study was 0.80. According to the results of this research, lessons taken at the Faculty of Economics show a decisive feature on students' attitudes towards tax consciousness. (Zorlu, 2012) conducted a survey to measure the level of tax consciousness of primary school students. The reliability level for this survey was 0.82. According to the results of this research, most of the primary school students define individuals who do not pay tax as bad citizens. The same study results show that Grade 3 students have the highest tax consciousness compared to the other class categories, while Grade 8 students have the lowest tax consciousness in all class categorizations. (Taytak, 2010) conducted a survey to determine the level of tax consciousness of primary school second level students. The reliability level for this survey was 0.816. According to the results of this research, the majority of the students who participated in the survey think that taxpayers who do not pay tax are bad citizens. At the same time, the results of this research show that families have an important influence on creating tax consciousness of students.

RESEARCH METHODOLOGY

This research was conducted in March, 2017 for university students from the Faculty of Economics at Istanbul University. The face-to-face survey method was used. The population of this field survey consisted of 6601 students who continue daytime education in the Faculty of Economics at Istanbul University. 500 samples were randomly selected from this population. Data collected from randomly selected students through the questionnaire was analyzed by Statistical Package for Social Science (SPSS) version 19.0 for Windows. 28 attitude statements and 7 demographic and other questions (University Students Hearing about the Tax Consciousness for the First Time, Receiving a Tax-Related Course of University Students Before, University Students' Self Consciousness Tax Assessment Status) were directed to the students who participated in the survey.

The confidence interval for this study was 95% (0.95). So if the significance values for the tests are less than 5% (0.05), the H_0 hypothesis reject H_1 hypothesis will be accepted. Acceptance and Reject hypothesis data for hypothesis tests will be indicated under each test chart. This research examines the effects of demographic and other data on attitudes toward tax consciousness. Therefore, demographic and other data are expressed as independent variables while attitude expressions are defined as dependent variables in this study. Data on the number of students and gender status for this study were provided by the relevant

administrative unit of the university. On the other hand, in order to conduct face-to-face surveys with university students, the data was received with permission from faculty management.

For the attitude statements, "As individuals' financial incomes rise, I believe that tax consciousness will fall" and "I predict that as the level of education rises, tax consciousness will increase" Sağlam's research work (2013) was utilized. For the attitude statement, "Low tax penalties can reduce tax consciousness" Teyyare and Kumbaşlı's research work (2016) was utilized.

Reliability of the Research and the Percentage of Sample Error Margin related to the Research

The Cronbach's Alpha reliability coefficient for this study is 0.817. This rate is good in terms of the reliability of this study. There are many sources in the literature to support this. At this point, it is useful to specify some of these. If the Cronbach's Alpha reliability coefficient is higher than 0.8, it is very good (Kou and Shen, 2014) or good (Soh, 2016). Percentage of Sample Error Margin related to the Research is 4.08%.

Sampling Quota

For this research, the sample was determined by adhering to the stratified random sampling quota. Gender and faculty departments were taken into consideration for the stratified random sampling quota. Sample data for this are shown in Table 1. At this point, it is necessary to give brief information about this type of quota.

Stratified random sampling is the type of sampling used to increase the representative power of the selected sample from the population. It is a type of sample that helps to transform a population of heterogeneous structure into a homogenous structure. For example, in order to increase the representative power of the sample selected from the population, the sample is selected by considering the gender percentage in the population (Bajpai, 2010). For this research, sample selection was made on the basis of gender and faculty department percentages in the population. Table 1 clearly shows this. Even though the number corresponding to the percentage of faculties determined according to the population is fully compatible, the figure corresponding to the percentage of the gender has a very small deviation. That is, this survey was conducted on 272 male students instead of 266 male students in total. On the other hand, this survey was conducted on 228 female students instead of 234 female students totally. As a result of this, a quota difference of 0.03 has occurred, but this situation does not cause a problem statistically.

Table 1: Sample Specified According to Stratified Random Sampling Type

| DEPARTMENT | TOTAL STUDENT NUMBER | PERCENTAGE RATE OF TOTAL STUDENT NUMBER | QUOTA | MALE | FEMALE | TOTAL |
|--|----------------------|---|------------|------------|------------|------------|
| ENGLISH-DEPARTMENT OF ECONOMICS | 1.040 | 15,8% | 79 | 46 | 33 | 79 |
| DEPARTMENT OF ECONOMICS | 1.550 | 23,5% | 117 | 74 | 43 | 117 |
| DEPARTMENT OF LABOUR ECONOMICS AND INDUSTRIAL RELATIONS | 671 | 10,2% | 51 | 20 | 31 | 51 |
| DEPARTMENT OF PUBLIC FINANCE | 757 | 11,5% | 57 | 33 | 24 | 57 |
| DEPARTMENT OF ECONOMETRICS | 701 | 10,6% | 53 | 24 | 29 | 53 |
| DEPARTMENT OF BUSINESS | 805 | 12,2% | 61 | 36 | 25 | 61 |
| DEPARTMENT OF TOURISM MANAGEMENT | 461 | 7,0% | 35 | 19 | 16 | 35 |
| DEPARTMENT OF POLITICAL SCIENCES AND INTERNATIONAL RELATIONS | 616 | 9,3% | 47 | 20 | 27 | 47 |
| FINAL TOTAL | 6.601 | 100,0% | 500 | 272 | 228 | 500 |

Demographic and Other Data

Under this heading, seven types of demographic data and three other types of data are explained via tables. Firstly, demographic data are explained. Then, information related to other data is given.

Demographic Data

Table 2: Gender of University Students

| Gender | Frequency | Valid Percentage |
|--------|-----------|------------------|
| Male | 266 | 53,2 |
| Female | 234 | 46,8 |
| Total | 500 | 100,0 |

Table 2 shows that the number of males and females participating in the survey is almost equal.

Table 3: Marital Status of University Students

| Marital Status | Frequency | Valid Percentage |
|----------------|-----------|------------------|
| Married | 5 | 1,0 |
| Single | 482 | 96,4 |
| Engaged | 13 | 2,6 |
| Total | 500 | 100,0 |

Table 3 shows that most of the respondents participating in the survey are single.

Table 4: Household Income Status of University Students

| Household Income Status | Frequency | Valid Percentage |
|--------------------------------|-----------|------------------|
| Income Level 1.000TL and below | 31 | 6,2 |
| Income Level 1001-3000TL | 180 | 36,0 |
| Income Level 3001 - 5,000 TL | 196 | 39,2 |
| Income Level 5001-10.000TL | 77 | 15,4 |
| Income Level over 10.001 TL | 16 | 3,2 |
| Total | 500 | 100,0 |

Table 4 explains that household income of university students participating in the survey is between 1001-3000TL and 3001 - 5,000 TL income level.

Table 5: Working Status of University Students

| Working Status | Frequency | Valid Percentage |
|------------------|-----------|------------------|
| I work part-time | 88 | 17,6 |
| I work full time | 9 | 1,8 |
| I don't work | 403 | 80,6 |
| Total | 500 | 100,0 |

Table 5 shows that most of university students participating in the survey don't work.

Table 6: Scholarship or Credit Receipt Status of University Students

| Scholarship or Credit Status | Frequency | Valid Percentage |
|------------------------------|-----------|------------------|
| Yes I got | 288 | 57,6 |
| No I didn't get | 212 | 42,4 |
| Total | 500 | 100,0 |

According to table 6, 57.6% of the students who participated in the survey got scholarship or credit while 42.4% of the students didn't get scholarship or credit.

Table 7: University Students' Department

| University Students' Department | Frequency | Valid Percentage |
|--|-----------|------------------|
| English- Department of Economics | 79 | 15,8 |
| Department of Economics | 117 | 23,4 |
| Department of Labour Economics and Industrial Relations | 51 | 10,2 |
| Department of Public Finance | 57 | 11,4 |
| Department of Econometrics | 53 | 10,6 |
| Department of Business | 61 | 12,2 |
| Department of Tourism Management | 35 | 7,0 |
| Department of Political Sciences and International Relations | 47 | 9,4 |
| Total | 500 | 100,0 |

According to table 7, among all faculty departments, the Department of Economics had the highest number of students. According to the same table, in all faculty departments, the Department of Tourism Management had the lowest number of students. The number of students in the department is calculated in proportion to the total number of faculty students.

Table 8: Year of the Study for University Students

| Year of the Study | Frequency | Valid Percentage |
|-----------------------|-----------|------------------|
| First-year students | 116 | 23,2 |
| Second-year students | 160 | 32,0 |
| Third-year students | 161 | 32,2 |
| Fourth- year students | 63 | 12,6 |
| Total | 500 | 100,0 |

Table 8 shows that most of the students who participated in the survey consist of second and third year students.

Other Data

Table 9: University Students Hearing about the Tax Consciousness for the First Time

| University Students Hearing about the Tax Consciousness for the First Time | Frequency | Valid Percentage |
|--|-----------|------------------|
| I heard about it for the first time | 58 | 11,6 |
| I have heard about it before | 442 | 88,4 |
| Total | 500 | 100,0 |

According to table 9, most of the students who participated in the survey stated that they had heard the concept of tax consciousness before.

Table 10: Receiving a Tax-Related Course of University Students Before

| Receiving a Tax-Related Course of University Students Before | Frequency | Valid Percentage |
|--|-----------|------------------|
| Yes, I have | 168 | 33,6 |
| No, I have not | 332 | 66,4 |
| Total | 500 | 100,0 |

Table 10 shows that the number of students who take tax-related courses is higher than those who do not.

Table 11: University Students' Self Consciousness Tax Assessment Status

| University Students' Self Tax Consciousness Assessment Status | Frequency | Valid Percentage |
|---|-----------|------------------|
| Low | 61 | 12,2 |
| Middle | 284 | 56,8 |
| High | 155 | 31,0 |
| Total | 500 | 100,0 |

According to table 11, 56.8% of the students who participated in the survey regard their tax consciousness levels as middle level while 31% of them consider their tax consciousness level as high.

Frequency Data

Here, the frequency analysis results for each statement of attitude are shown in a single table. However, in this joint table the attitude support rates are ranged from the highest to the lowest.

According to table 12, as is shown below:

-University students are more supportive of the attitude statements of “tax injustice may weaken tax consciousness” and of “If the tax system is not understandable, tax consciousness in the society may weaken”. The result regarding last attitude statement is in coherence with the work of (Gencel & Karaot, 2014), because their work revealed that most of students expressed that there are a lot of taxes in the tax system.

-University students have a high level of support for the opinion of “negative approaches of the tax administration can weaken tax consciousness” and of “increased informal economy can reduce tax consciousness in society”. On the other hand, they do not strongly support the statement of ‘individuals with tax consciousness are good citizens’.

-University students participating in the survey do not have very supportive opinions about the following statements “I would like to attend the conference ‘How can my tax consciousness increase?’ to be held at my school” and “I would like to have an elective course related to tax consciousness in our curriculum”.

-University students display a rather weak supportive view of the attitude statement, “individuals with strong religious beliefs may have more tax consciousness.”

Table 12: Frequency Analysis for Attitudes of Students of the Faculty of Economics at Istanbul University within the Scope of Factors related to Tax Consciousness

| ATTITUDE STATEMENTS | I AGREE |
|--|---------|
| I believe that tax injustice can weaken tax consciousness. | 80,6 |
| If the tax system is not understandable, tax consciousness in society may weaken. | 80,6 |
| Negative approaches of the tax administration can weaken tax consciousness. | 75,2 |
| Increased informal economy can reduce tax consciousness in society. | 71,4 |
| The frequency of tax audits can increase tax consciousness. | 66,8 |
| I believe that individuals with high tax consciousness will regularly fulfill their tax obligations. | 66,8 |
| With the increase of tax consciousness, the tax revenues of the state may increase. | 66,6 |
| I predict that as the level of education rises, tax consciousness will increase. | 65,4 |
| I believe that individuals with low tax consciousness may not be willing to pay taxes. | 65,2 |
| As the tax consciousness increases, I think that the tax evasion tendencies will decrease. | 64,0 |
| I believe that societies with improved in tax consciousness have a high welfare level. | 63,6 |
| High tax rates can weaken tax consciousness. | 62,2 |
| I think that education in the family has an important role in the development of tax consciousness. | 62,2 |
| The frequency of tax amnesty can reduce tax consciousness. | 61,8 |
| If tax consciousness increases in our society, I can get better health care. | 61,4 |
| Low tax penalties can reduce tax consciousness. | 57,8 |
| I believe that "tax consciousness development training" initiated by the state will increase tax consciousness in the society. | 56,6 |
| Individuals who have high tax consciousness can also evade tax. | 56,2 |
| If our society had higher tax consciousness, I could get better education. | 51,0 |
| I believe that the individual with a high tax consciousness is a good citizen. | 49,2 |
| I believe that the training on tax consciousness should start from primary education. | 48,8 |
| I think that countries with low tax consciousness are undeveloped countries. | 46,2 |
| I would like to have an elective course related to tax consciousness in our curriculum. | 43,2 |
| I think that individuals with high tax consciousness love their country more. | 39,2 |
| I would like the conference "How can my tax consciousness increase?" to be held at my school. | 38,2 |
| I estimate that the consciousness of the poor people is lower. | 37,4 |
| Individuals with strong religious beliefs may have more tax consciousness. | 33,4 |
| As individuals' financial incomes rise, I believe that tax consciousness will fall. | 30,2 |

Non-Parametric Test Results

Under this title, the relationship between attitudes and demographics and other data is statistically explained with the help of nonparametric tests. Non-parametric tests applied in order to establish this relation are: Kruskal-Wallis H and Mann-Whitney U test. Non-parametric tests are often used to measure attitude statements based on Likert scale type. Statistical literature supports this. If your data set is prepared in accordance with the Likert scale type, nonparametric tests should be applied (Craig, 2009). Nonparametric tests can be sorted in the form of tests such as Kruskal-Wallis, Mann-Whitney and Chi-Square (Gracyalny, 2017). For this study, only the Kruskal-Wallis H and Mann-Whitney U test are used.

If the differences between the medians of at least three groups are to be measured, the Kruskal-Wallis test should be used (Plichta & Garzon, 2009). Moreover, the Kruskal-Wallis test posits a variable depending on the mean ranks (Morgan et al., 2011). Mann-Whitney testing can be used in this case if a comparison of the averages of two groups is desired (Kinnear & Gray, 1999). For example, through the Mann-Whitney test, the opinions of men and women can be compared based on an attitude statement (Weinberg & Abramowitz, 2002). In this study, accept and reject hypotheses regarding the Kruskal-Wallis and Mann-Whitney tests are included in the relevant tables. Only the reject hypothesis table based on the relevant tests is explained here.

Analysis of the Relationship between the Gender Variable and Attitude Statements through the Mann-Whitney U Test

According to table 13, male students are more likely to believe that individuals with a high tax consciousness are good citizens and to love their country than female students. According to (Ayyıldız et al., 2014), men are more likely to advocate the expression of "paying a tax is a burden for taxpayers" than women. At the same time, the conclusion of the survey conducted by (Ömürbek et al., 2007) points out that men perceive taxation as a duty of citizenship more when compared to women. These conclusions are partially consistent with the test results of the gender under this heading.

Also, according to the same table, male students are more likely to think that individuals with strong religious beliefs may have more tax consciousness than female students. The result of the research conducted by (McGee & Benk, 2011) under the head of the ethics of tax evasion shows that women are less responsive to tax evasion when compared to men. This outcome is partly consistent with the test result of the gender under this title.

Table 13: Analysis of the Relationship between the Gender Variable and Attitude Statements through the Mann-Whitney U Test

| Attitude Statement | Gender | Sample | Mean Rank |
|--|--------|--------|---------------|
| I believe that the individual with a high tax consciousness is a good citizen. | Male | 266 | 265,21 |
| | Female | 234 | 233,78 |
| | Total | 500 | |
| Mann-Whitney Significance P Value: 0.012 | | | |
| H ₀ : There is no significant difference between the relevant attitude statement and gender variable. | | | Reject |
| H ₁ : There is a significant difference between the relevant attitude statement and gender variable. | | | <i>ACCEPT</i> |
| I think that individuals with high tax consciousness love their country more. | Male | 266 | 271,31 |
| | Female | 234 | 226,85 |
| | Total | 500 | |
| Mann-Whitney Significance P Value: 0.000 | | | |
| H ₀ : There is no significant difference between the relevant attitude statement and gender variable. | | | Reject |
| H ₁ : There is a significant difference between the relevant attitude statement and gender variable. | | | <i>ACCEPT</i> |
| Individuals with strong religious beliefs may have more tax consciousness. | Male | 266 | 273,70 |
| | Female | 234 | 224,13 |
| | Total | 500 | |
| Mann-Whitney Significance P Value: 0.000 | | | |
| H ₀ : There is no significant difference between the relevant attitude statement and gender variable. | | | Reject |
| H ₁ : There is a significant difference between the relevant attitude statement and gender variable. | | | <i>ACCEPT</i> |

Analysis of the Relationship between Marital Status Variable and Attitude Statements through the Kruskal-Wallis H Test

According to table 14, students who are married, within the entire marital status category, are most likely to believe that training on tax consciousness should begin from primary school. According to (Ayyıldız et al., 2014), individuals who are married are more likely to support the expression of “paying a tax is a citizenship duty in terms of taxpayer” than those who are bachelor. This outcome is consistent with the test result (“I believe that the training on tax consciousness should start from primary education” attitude statement) of the marital status under this title.

Again, according to the same table, students who are married, within the entire marital status category, are most likely to think that individuals with strong religious beliefs may have more tax consciousness. The result of the research conducted by (Can & Duran, 2015) with the scope of tax morale shows that married people have evaluated "I never agree" for the suggestion of “if I have the opportunity, I evade the tax”. This result is partly consistent with the test result (“Individuals with strong religious beliefs may have more tax consciousness” attitude statement) of the marital status under this heading.

Table 14: Analysis of the Relationship between Marital Status Variable and Attitude Statements through the Kruskal-Wallis H Test

| Attitude Statement | Marital Status | Sample | Mean Rank |
|--|----------------|--------|---------------|
| I believe that the training on tax consciousness should start from primary education. | Married | 5 | 335,30 |
| | Single | 482 | 252,01 |
| | Engaged | 13 | 161,73 |
| | Total | 500 | |
| Kruskal-Wallis Significance P Value: 0.029 | | | |
| H ₀ : There is no significant difference between the relevant attitude statement and marital status variable. | | | Reject |
| H ₁ : There is a significant difference between the relevant attitude statement and marital status variable. | | | <i>ACCEPT</i> |
| Individuals with strong religious beliefs may have more tax consciousness. | Married | 5 | 269,10 |
| | Single | 482 | 252,88 |
| | Engaged | 13 | 155,23 |
| | Total | 500 | |
| Kruskal-Wallis Significance P Value: 0.046 | | | |
| H ₀ : There is no significant difference between the relevant attitude statement and marital status variable. | | | Reject |
| H ₁ : There is a significant difference between the relevant attitude statement and marital status variable. | | | <i>ACCEPT</i> |

Analysis of the Relationship between Household Income Status Variable and Attitude Statements through the Kruskal-Wallis H Test

According to table 15, students who have an income level over 10.001 TL, within the entire house income status category, are most likely to confirm that they would like the conference "How can my tax consciousness increase?" to be held at their school.

(Gergerlioglu, 2014, 165-168) conducted a survey about the effects of excise tax on attitudes and behaviours. This research has shown that individuals with higher income levels are less able to be supportive of excise tax than other income groups. This result is partially consistent with the test result of the household income status under this heading. In this context, students who have an income level over 10.001 TL may have a doubt as to whether they have tax consciousness.

Table 15: Analysis of the Relationship between the Household Income Status Variable and Attitude Statement through the Kruskal-Wallis H Test

| Attitude Statement | Household Income Status | Sample | Mean Rank |
|---|--------------------------------|--------|---------------|
| I would like the conference "How can my tax consciousness increase?" to be held at my school. | Income Level 1.000TL and below | 31 | 245,08 |
| | Income Level 1001-3.000TL | 180 | 255,65 |
| | Income Level 3001 – 5.000 TL | 196 | 253,11 |
| | Income Level 5001-10.000TL | 77 | 217,17 |
| | Income Level over 10.001 TL | 16 | 331,44 |
| | Total | 500 | |
| Kruskal-Wallis Significance P Value: 0.039 | | | |
| H ₀ : There is no significant difference between the relevant attitude statement and household income status variable. | | | Reject |
| H ₁ : There is a significant difference between the relevant attitude statement and household income status variable. | | | <i>ACCEPT</i> |

Analysis of the Relationship between the Working Status Variable and Attitude Statements through the Kruskal-Wallis H Test

According to table 16, within the entire working status category, students who work full time are the most likely to believe that individuals who have high tax consciousness can also evade tax. At the same time, within the entire working status category, students who work full time are the most likely to think that countries with low tax consciousness are undeveloped countries.

It would not be misleading to say that working life can influence individual's consciousness towards taxation. Working people can be affected from cultural and environmental conditions. Thus, they can differently think about tax concept (Çataloluk, 2008). In this context, students who work full time at any workplace can be more pessimistic about taxpayers. At the same time, they may be more sensitive to tax consciousness.

Table 16: Analysis of the Relationship between the Working Status Variable and Attitude Statements through the Kruskal-Wallis H Test

| Attitude Statement | Working Status | Sample | Mean Rank |
|--|------------------|--------|---------------|
| Individuals who have high tax consciousness can also evade tax. | I work part-time | 88 | 287,51 |
| | I work full time | 9 | 290,39 |
| | I don't work | 403 | 241,53 |
| | Total | 500 | 0.14 |
| Kruskal-Wallis Significance P Value: 0.014 | | | |
| H ₀ : There is no significant difference between the relevant attitude statement and working status variable. | | | Reject |
| H ₁ : There is a significant difference between the relevant attitude statement and working status variable. | | | <i>ACCEPT</i> |
| I think that countries with low tax consciousness are undeveloped countries. | I work part-time | 88 | 221,11 |
| | I work full time | 9 | 322,67 |
| | I don't work | 403 | 255,31 |
| | Total | 500 | 0.33 |
| Kruskal-Wallis Significance P Value: 0.033 | | | |
| H ₀ : There is no significant difference between the relevant attitude statement and working status variable. | | | Reject |
| H ₁ : There is a significant difference among the relevant attitude statements working status variable. | | | <i>ACCEPT</i> |

Analysis of the Relationship between University Students’ Department Variable and Attitude Statements through the Kruskal-Wallis H Test

According to table 17, within the entire university students’ department category, students who study at the Department of Public Finance are the most likely to believe that they would like the conference "How can my tax consciousness increase?" to be held at their school and would like to have an elective course related to tax consciousness in their curriculum. Also, within the entire university students’ department category, students who study at the Department of Public Finance think that “tax consciousness development training” initiated by the state will increase tax consciousness in society. On the other hand, within the entire university students’ department category, students who study at the Department of Economics share all these attitudes to a lesser or greater degree.

The result of the research conducted by (Hastuti, 2014) shows that Business students receiving education for taxation have more tax consciousness than the other students. This conclusion is partially consistent with the test results of the university students’ department under this title.

Table 17: Analysis of the Relationship between University Students' Department Variable and Attitude Statements through the Kruskal-Wallis H Test

| Attitude Statement | University Students' Department | Sample | Mean Rank |
|---|--|---------------|------------------|
| I would like the conference "How can my tax consciousness increase?" to be held at my school. | English- Department of Economics | 79 | 202,34 |
| | Department of Economics | 117 | 200,92 |
| | Department of Labour Economics And Industrial Relations | 51 | 269,92 |
| | Department of Public Finance | 57 | 328,94 |
| | Department of Econometrics | 53 | 239,94 |
| | Department of Business | 61 | 317,52 |
| | Department of Tourism Management | 35 | 280,16 |
| | Department of Political Sciences And International Relations | 47 | 241,50 |
| | Total | 500 | |
| Kruskal-Wallis Significance P Value: 0.000 | | | |
| H ₀ : There is no significant difference between the relevant attitude statement and university students' department variable. | | | Reject |
| H ₁ : There is a significant difference between the relevant attitude statement and university students' department variable. | | | ACCEPT |
| I believe that "tax consciousness development training" initiated by the state will increase tax consciousness in the society. | English- Department of Economics | 79 | 243,77 |
| | Department of Economics | 117 | 215,32 |
| | Department of Labour Economics And Industrial Relations | 51 | 270,88 |
| | Department of Public Finance | 57 | 286,42 |
| | Department of Econometrics | 53 | 265,71 |
| | Department of Business | 61 | 266,68 |
| | Department of Tourism Management | 35 | 262,09 |
| | Department of Political Sciences And International Relations | 47 | 236,93 |
| | Total | 500 | |
| Kruskal-Wallis Significance P Value: 0.033 | | | |
| H ₀ : There is no significant difference between the relevant attitude statement and university students' department variable. | | | Reject |
| H ₁ : There is a significant difference between the relevant attitude statement and university students' department variable. | | | ACCEPT |
| I would like to have an elective course related to tax consciousness in our curriculum. | English- Department of Economics | 79 | 247,61 |
| | Department of Economics | 117 | 197,03 |
| | Department of Labour Economics And Industrial Relations | 51 | 263,80 |
| | Department of Public Finance | 57 | 311,86 |
| | Department of Econometrics | 53 | 249,57 |
| | Department of Business | 61 | 276,20 |
| | Department of Tourism Management | 35 | 301,40 |
| | Department of Political Sciences And International Relations | 47 | 229,40 |
| | Total | 500 | |
| Kruskal-Wallis Significance P Value: 0.000 | | | |
| H ₀ : There is no significant difference between the relevant attitude statement and university students' department variable. | | | Reject |
| H ₁ : There is a significant difference between the relevant attitude statement and university students' department variable. | | | ACCEPT |

Analysis of the Relationship between Year of the Study Variable and Attitude Statements through the Kruskal-Wallis H Test

According to table 18, within the entire year of the study category, fourth-year students at least believe that “training on tax consciousness should start from primary education” and “individuals with high tax-consciousness will regularly fulfil their tax obligations.

The result of the research conducted by (Teyyare & Kumbaşlı, 2016) reveals that the students in the 4th grade of the Public Finance Department are more supportive of the statements related to tax consciousness than the students in the 1st grade of the Public Finance Department. This outcome is not consistent with the test results of year of the study under this heading.

Table 18: Analysis of the Relationship between Year of the Study Variable and Attitude Statements through the Kruskal-Wallis H Test

| Attitude Statement | Year of the Study | Sample | Mean Rank |
|---|----------------------|--------|---------------|
| I believe that the individual with a high tax consciousness is a good citizen. | First-year student | 116 | 238,60 |
| | Second-year student | 160 | 277,65 |
| | Third-year student | 161 | 244,39 |
| | Fourth- Year student | 63 | 219,06 |
| | Total | 500 | |
| Kruskal-Wallis Significance P Value: 0.016 | | | |
| Ho: There is no significant difference between the relevant attitude statement and classroom status variable. | | | Reject |
| Hi: There is a significant difference between the relevant attitude statement and classroom status variable. | | | ACCEPT |
| I believe that the training on tax consciousness should start from primary education. | First-year student | 116 | 241,16 |
| | Second-year student | 160 | 268,88 |
| | Third-year student | 161 | 260,33 |
| | Fourth- Year student | 63 | 195,91 |
| | Total | 500 | |
| Kruskal-Wallis Significance P Value: 0.003 | | | |
| Ho: There is no significant difference between the relevant attitude statement and classroom status variable. | | | Reject |
| Hi: There is a significant difference between the relevant attitude statement and classroom status variable. | | | ACCEPT |
| I believe that individuals with high tax consciousness will regularly fulfill their tax obligations. | First-year student | 116 | 280,64 |
| | Second-year student | 160 | 250,51 |
| | Third-year student | 161 | 243,53 |
| | Fourth- Year student | 63 | 212,79 |
| | Total | 500 | |
| Kruskal-Wallis Significance P Value: 0.010 | | | |
| Ho: There is no significant difference between the relevant attitude statement and classroom status variable. | | | Reject |
| Hi: There is a significant difference between the relevant attitude statement and classroom status variable. | | | ACCEPT |

Analysis of the Relationship between Receiving a Tax-Related Course of University Students before and Attitude Statements through the Mann-Whitney U Test

According to table 19, students who don't take a Tax-Related Course are more likely to believe that the individual with a high tax consciousness is a good citizen and if tax conscious increases in our society, they can get better health care than students who take a tax-related course.

The result of research conducted by (Sağlam, 2013) reveals that lessons taken at the Faculty of Economics show a decisive feature on students' attitudes towards tax consciousness. This outcome is not consistent with the test results within the scope of receiving a tax-related course of university students before under this title.

Table 19: Analysis of the Relationship between Receiving a Tax-Related Course of University Students before and Attitude Statements through the Mann-Whitney U Test

| Attitude Statement | Taking a Tax-Related Course of University Students Before | Sample | Mean Rank |
|---|---|--------|---------------|
| I believe that the individual with a high tax consciousness is a good citizen. | Yes, I have got | 168 | 228,32 |
| | No, I have not | 332 | 261,72 |
| | Total | 500 | |
| Mann-Whitney Significance P Value: 0.012 | | | |
| H ₀ : There is no significant difference between the relevant attitude statement and taking a tax-related course of university students before | | | Reject |
| H ₁ : There is a significant difference between the relevant attitude statement and taking a tax-related course of university students before | | | <i>ACCEPT</i> |
| If tax consciousness increases in our society, I can get better health care | Yes, I have got | 168 | 221,83 |
| | No, I have not | 332 | 265,01 |
| | Total | 500 | |
| Mann-Whitney Significance P Value: 0.001 | | | |
| H ₀ : There is no significant difference between the relevant attitude statement and taking a tax-related course of university students before | | | Reject |
| H ₁ : There is a significant difference between the relevant attitude statement and taking a tax-related course of university students before | | | <i>ACCEPT</i> |

Analysis of the Relationship between University Students' Hearing about the Tax Consciousness for the First Time and Attitude Statements through the Mann-Whitney U Test

According to table 20, students who heard the tax consciousness concept before are more likely to believe that the training on tax consciousness should start from primary education than students who heard the tax consciousness concept for the first time. On the other hand, students who heard the tax consciousness concept before are more likely to believe that tax injustice, the frequency of tax amnesty, and high tax rates can weaken tax consciousness than students who heard tax consciousness concept for the first time.

The results of research conducted by (Sağlam, 2013) and (Hastuti, 2014) support partially the outcomes of test within the scope of students' hearing about the tax consciousness for the first time under this heading.

Table 20: Analysis of the Relationship between University Students' Hearing about Tax Consciousness for the First Time and Attitude Statements through the Mann-Whitney U Test

| Attitude Statement | University Students' Hearing about the Tax Consciousness for the First Time | Sample | Mean Rank |
|---|---|--------|---------------|
| I believe that the training on tax consciousness should start from primary education. | I heard it for the first time | 58 | 216,29 |
| | I have heard it before | 442 | 254,99 |
| | Total | 500 | |
| Mann-Whitney Significance P Value: 0.048 | | | |
| H ₀ : There is no significant difference between the relevant attitude statement and hearing tax conscious concept for the first time. | | | Reject |
| H ₁ : There is a significant difference between the relevant attitude statement and hearing tax conscious concept for the first time. | | | <i>ACCEPT</i> |
| I believe that tax injustice can weaken tax consciousness. | I heard it for the first time | 58 | 209,08 |
| | I have heard it before | 442 | 255,94 |
| | Total | 500 | |
| Mann-Whitney Significance P Value: 0.013 | | | |
| H ₀ : There is no significant difference between the relevant attitude statement and hearing tax conscious concept for the first time. | | | Reject |
| H ₁ : There is a significant difference between the relevant attitude statement and hearing tax conscious concept for the first time. | | | <i>ACCEPT</i> |
| The frequency of tax amnesty can reduce tax consciousness. | I heard it for the first time | 58 | 200,18 |
| | I have heard it before | 442 | 257,10 |
| | Total | 500 | |
| Mann-Whitney Significance P Value: 0.003 | | | |
| H ₀ : There is no significant difference between the relevant attitude statement and hearing tax conscious concept for the first time. | | | Reject |
| H ₁ : There is a significant difference between the relevant attitude statement and hearing tax conscious concept for the first time. | | | <i>ACCEPT</i> |
| High tax rates can weaken tax consciousness. | I heard it for the first time | 58 | 214,49 |
| | I have heard it before | 442 | 255,23 |
| | Total | 500 | |
| Mann-Whitney Significance P Value: 0.035 | | | |
| H ₀ : There is no significant difference between the relevant attitude statement and hearing tax conscious concept for the first time. | | | Reject |
| H ₁ : There is a significant difference between the relevant attitude statement and hearing tax conscious concept for the first time. | | | <i>ACCEPT</i> |

Analysis of the Relationship between University Students' Self Tax Conscious Assessment Status and Attitude Statements through the Kruskal-Wallis H Test

According to table 21, , students who consider their tax consciousness as high are more likely than students who consider their tax consciousness as low or middle to believe in those:

- a- Tax revenues of the state may increase by means of increasing of tax consciousness,
- b-If the tax system is not understandable, tax consciousness in the society may weaken,
- c- Individuals with high tax consciousness may regularly fulfil their tax obligations,
- d- Education in the family has an important role in the development of tax consciousness,

On the other hand, students who consider their tax consciousness as low participate at least in all these attitudes. These results also confirm how sincere responses the students who participated in this research gave.

Table 21: Analysis of the Relationship between University Students' Self Tax Consciousness Assessment Status and Attitude Statements through the Kruskal-Wallis H Test

| Attitude Statement | University Students' Self Tax Consciousness Assessment Status | Sample | Mean Rank |
|--|---|--------|---------------|
| With the increase of tax consciousness, the tax revenues of the state may increase. | Low | 61 | 215,29 |
| | Middle | 284 | 241,10 |
| | High | 155 | 281,58 |
| | Total | 500 | |
| Kruskal-Wallis Significance P Value: 0.001 | | | |
| H ₀ : There is no significant difference between the relevant attitude statement and university student's self tax conscious assessment status. | | | Reject |
| H ₁ : There is a significant difference between the relevant attitude statement and university student's self tax conscious assessment status. | | | ACCEPT |
| If the tax system is not understandable, tax consciousness in the society may weaken | Low | 61 | 230,51 |
| | Middle | 284 | 238,47 |
| | High | 155 | 280,41 |
| | Total | 500 | |
| Kruskal-Wallis Significance P Value: 0.003 | | | |
| H ₀ : There is no significant difference between the relevant attitude statement and university student's self tax conscious assessment status. | | | Reject |
| H ₁ : There is a significant difference between the relevant attitude statement and university student's self tax conscious assessment status. | | | ACCEPT |
| I believe that individuals with high tax-consciousness will regularly fulfil their tax obligations | Low | 61 | 226,62 |
| | Middle | 284 | 231,88 |
| | High | 155 | 294,01 |
| | Total | 500 | |
| Kruskal-Wallis Significance P Value: 0.000 | | | |
| H ₀ : There is no significant difference between the relevant attitude statement and university student's self tax conscious assessment status. | | | Reject |
| H ₁ : There is a significant difference between the relevant attitude statement and university student's self tax conscious assessment status. | | | ACCEPT |
| I think that education in the family has an important role in the development of tax consciousness | Low | 61 | 222,91 |
| | Middle | 284 | 236,51 |
| | High | 155 | 286,98 |
| | Total | 500 | |
| Kruskal-Wallis Significance P Value: 0.000 | | | |
| H ₀ : There is no significant difference between the relevant attitude statement and university student's self tax conscious assessment status. | | | Reject |
| H ₁ : There is a significant difference between the relevant attitude statement and university student's self tax conscious assessment status. | | | ACCEPT |

CONCLUDING REMARKS AND RECOMMENDATIONS

According to the results of this study, university students do not display a strong support the attitude statement of 'individuals with tax consciousness are a good citizen' On the other hand, research results revealed by (Zorlu, 2012) show that most of the primary school students define individuals who do not pay tax as bad citizens. Therefore, these results are in contradiction with each other. At the same time, in this study, the fourth grade students display the weakest support the attitude statement of "I believe that the individual with a high tax consciousness is a good citizen". These results show that the age factor may be important in supporting tax consciousness. That is, as age increases, there may be a decrease in supportive attitudes toward tax consciousness. But these results are inconsistent with the results of the research conducted by (Teyyare & Kumbaşlı, 2016).

Within the scope of this research, frequency analysis was done only for the students of the Public Finance Department. One of these analyzes is about how these students made sense of the connection between religious belief and tax consciousness. When the results of this attitude are examined, it can be observed that about 30% of the Public Finance Department students support the attitude statement of "Individuals with strong religious beliefs may have more tax consciousness". The rate of those who do not support this attitude is about 42%. When this attitude is evaluated from the perspective of all participating students, the tendency of the students to support this attitude is about 33%. These results are compatible with research conclusions made by (Yeşilyurt, 2015).

The results of this research show that students who study at the Department of Public Finance, within the entire university students' department category, are most likely to confirm that they would like the conference "How can my tax consciousness increase?" to be held at their school. This can be explained by means of the lessons taken by the students from the Public Finance Department. This conclusion is in accordance with the research results made by (Sağlam , 2013). At the same time, this research shows compatibility with the research results made by (Hastuti, 2014). On the other hand, the results of this research are partially consistent with the results of the research conducted by (Chowdhury & Masud , 2014). This study reveals that university students are more supportive of the attitude statements of "tax injustice may weaken tax consciousness" and of "If the tax system is not understandable, tax consciousness in the society may weaken". The results of this research are in tune with the results of research conducted by (Nurlis, 2015).

This study shows that 4th year students from the Faculty of Economics display a weaker attitude regarding tax consciousness compared to the other students. In fact, as the level of education increases, tax consciousness should also increase. Therefore, there is a problem at this point. This situation should be clarified by further study. Otherwise, students who graduate from the Faculty of Economics will face tax noncompliance when they get a start in business. On the other hand, further acquisition of lessons on taxation may strengthen positive trends towards tax consciousness. Therefore, more tax-related lessons may mean more tax consciousness for students of the Faculty of Economics. In order to raise tax consciousness, lessons on taxation can be given more places in the Faculty of Economics curriculum. At the same time, according to this study, university students believe that tax consciousness can be adversely affected if the tax is unfair and the tax system is incomprehensible.

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