THE EFFECT OF TAX SANCTIONS AND TAMANSISWA'S LEADERSHIP TRILOGY ON THE OBEDIENT INTENTIONS OF PROSPECTIVE TAXPAYERS

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Abstract: a tax is an obligatory payment to the government that individuals or entities are legally required to make. This payment is non-negotiable, does not result in direct compensation, and is utilized by the state for the overall welfare of the people. Therefore, those who have met these requirements are obligated to pay the government by adhering to tax regulations. Taxpayer compliance can be defined as a behavior in which the taxpayer fulfills all obligations**.** This study aims to determine the effect of tax sanctions and *the trilogy of* tamansiswa leadership on the obedient intentions of prospective taxpayers. The object of this study is an Accounting student of Universitas Sarjana Wiyata Tamansiswa Yogyakarta. This study used a sample of 100 respondents who were active accounting students of Universitas Sarjanawiyata Tamansiswa Yogyakarta. Sampling method with *convenience sampling* method. Data analysis techniques are carried out by descriptive statistical analysis, classical assumption tests, multiple linear regression tests and SPSS-IBM Statistics 25 software. The results showed that tax sanctions had no effect on the compliant *intentions of prospective taxpayers and the trilogy of* tamansiswa leadership had a positive effect on the obedient intentions of prospective taxpayers.
Keywords: Tax Sanctions, trilogy of park leadership, obedient intentions of mandatory, candidates tax.

INTRODUCTION

State revenue comes from the tax and non-tax sectors. The tax sector is generally considered an important contributor to total domestic income worldwide (Alshira'h *et al.*, 2020). Tax revenue until now has contributed greatly to more than 70% of the total state revenue (Okta & Theresia, 2018).

An essential factor in boosting state income, particularly in the tax domain, is the degree of taxpayers' adherence to reporting and remitting taxes owed by their dependents. In accordance with the Law of the Republic of Indonesia Number 28 of 2007, which is the third amendment to Law Number 6 of 1983, a tax is an obligatory payment to the government that individuals or entities are legally required to make. This payment is non-negotiable, does not result in direct compensation, and is utilized by the state for the overall welfare of the people. Therefore, those who have met these requirements are obligated to pay the government by adhering to tax regulations (Fachirainy *et al.*, 2021).

Taxpayer compliance *(tax compliance)* can be defined as a behavior in which the taxpayer fulfills all obligations (Waluyo, 2020). The definition of tax developed by (Fachirainy *et al.*, 2021) that tax is people's contributions to the state treasury based on laws that are coercive by not getting reciprocal services and which are used to pay public

expenses. Based on this understanding, all people who according to the law are included as taxpayers must pay taxes according to their obligations.

The phenomenon of taxpayer compliance can be explained in table 1 below where the ratio of global taxpayer compliance for the last five years in Indonesia in fulfilling their obligations is still relatively low, because the number of taxpayers who report tax returns (SPT) is always below the target number of taxpayers registered to report tax returns.

Table 1. The ratio of taxpayer compliance in submitting Annual Income Tax Returns in Indonesia Year 2018-2022

Year	The amount of compliance with the submission of annual income tax returns
2018	71,1%
2019	73,06%
2020	77,63%
2021	84,07%
2022	83,2%

Source : dataindonesia.id (2022)

Table 1 explains the level of compliance of taxpayers in Indonesia when viewed from the ratio often does not reach the target and always fluctuates every year. The taxpayer compliance ratio in 2018 with 2020 respectively was 71.1%, 73.06%, 77.63%, in 2021 84.07 increased and in 2022 there was a decrease of 83.2%. (Ministry of Finance) reported that the compliance ratio for submitting annual returns (SPT) for income tax (PPh) was 83.2% in 2022. The ratio decreased by 0.87% from the previous year which reached 84.07%. Although the percentage is increasing, the compliance ratio of taxpayers by standard *Organisation for Economic Co-operation and Development* (OECD) in fact it is 80%. This means that the compliance ratio of taxpayers in Indonesia is still below international standards. Nevertheless, from year to year, the government continues to align the target of taxpayer compliance ratios in accordance with OECD standards. But in fact, in Indonesia, the realization of the taxpayer compliance ratio is still less than 85%. Thus, compliant taxpayers will still be needed for the foreseeable future (Fachirainy *et al.*, 2021).

In the dutiful intention of prospective taxpayers, of course, there are numerous variables that affect a person's interest in being a taxpayer. The dutiful purpose of prospective taxpayers refers to the sincere desire of individuals to meet their tax duties and willingly become taxpayers. It is important to determine the factors that might influence the compliance intentions of potential taxpayers in this scenario. Various variables can influence the compliance intentions of potential taxpayers.

Tax fines are the initial element that might influence the obedient intents of potential taxpayers. Tax penalties are the punitive measures imposed on taxpayers who fail to adhere to tax legislation (Subekti, 2016). The incidence of tax rule violations can be mitigated by the implementation of tax punishments. If the taxpayer perceives tax consequences as very damaging, they will fulfill their responsibilities accordingly (Wardani & Rahmadini, 2022). Taxpayers are more likely to adhere to regulations if they believe that they will face significant penalties for any infractions they make (Febirizki *et al.*, 2016). Tax sanctions can effectively compel taxpayers to meet their tax duties, since taxpayers are motivated to comply owing to the anticipation of harsh penalties in the form

of fines resulting from illicit conduct in their attempts to evade taxes (Pujiwidodo, 2016). These findings align with the research done by Agustini & Widhiyani (2019) which suggests that tax fines have a beneficial impact on taxpayer compliance. (Permatasari, 2016) research contradicts the notion that tax sanctions have a positive impact on taxpayer compliance.

The second factor that can affect the compliant intentions of prospective taxpayers is *Tamansiswa leadership trilogy. The trilogy of student leadership* A leader must know the needs of each member, and this is a skill in the implementation of leadership so that it can solve the problems faced (Faisal & Septyarini, 2022). The leadership style of the trilogy has three elements namely, "*ing ngarso sung tuladha, ing madya mangun karsa, tut wuri handayani"* which means "in front of setting an example, in or society building determination or will and behind always giving encouragement by freeing to be creative while still giving strength" (Prayekti, 2018).

According to (Marliani & Djadjuli, 2019) the three elements of Ki Hadjar Dewantara leadership are *ing ngarso sung tuladha* meaning that in front of setting an example, the leader must be an example for prospective taxpayers, as leaders, sometimes we need to stand in front of leading troops, especially for an inexperienced prospective taxpayer. If this teaching is understood, then this teaching will be used as a guideline for a taxpayer to provide examples and examples to students as a compliant intention of prospective taxpayers to comply with their taxes if they are already taxpayers. *In the middle mangun karsa* means in the middle of building a will or intention. As a leader, it is necessary in the midst of the army to arouse one's spirit and intention to obey his taxes. In this case, a leader acts as an uplifting motivator, as is the case with taxpayers who are able to encourage a prospective taxpayer as a compliant intention so that when they become taxpayers they can achieve their goals to comply with their taxes. If students as prospective taxpayers understand the teachings *of this leadership trilogy*, then the teachings will be used as a reference to build enthusiasm and motivation in students as obedient intentions of prospective taxpayers. *Tut wuri handayani* means behind giving encouragement. A leader must be able to put himself behind to encourage someone in what he leads to be in front to get progress so that his movements and directions are consistent, so that a taxpayer can be in accordance with his goal to encourage students as obedient intentions of prospective taxpayers. If this teaching is understood, then this teaching will be used as a guideline for a taxpayer to encourage from behind so that students as obedient intentions of prospective taxpayers can advance and become taxpayers who are consistent with their goals as taxpayers who are obedient to their taxes.

Based on the description above, it is known that there is still debate from previous researchers so that the topic of the obedient intention of prospective taxpayers is still an interesting issue to be researched. This study also adds a new independent variable, namely *the trilogy of* tamansiswa leadership, which is expected to be a guideline for students to become obedient intentions of prospective taxpayers in the future

Theoretical studies
Theory of Planned Behavior (TPB)

Theory of Planned Behavior (TPB) proposed by Ajzen (1991) explains from the psychological side that intention can influence individual behavior to be obedient or non-compliant with tax regulations. *Theory of planned behavior* can be used to explain the

behavior of taxpayers in complying with their tax regulations (Ajzen, 1991). *Theory of planned behavior* explains that a person's behavior is influenced by behavioral intentions, where behavioral intentions are influenced *behavioral belief, normative belief, control belief,* that is perceived. In this study *theory of planned behavior* used as a basis for assessing whether the obedient intentions of prospective taxpayers can be influenced by tax sanctions, *Tamansiswa Leadership Trilogy* (Nisa *et al.*, 2019)

Theory of planned behavior In relation to tax sanctions that explain support or obstacles to behavior, namely the existence of strict sanctions by the Director General of Taxes will provide obstacles for taxpayers to behave, it will have a deterrent effect if taxpayers are not compliant in paying taxes. *Theory of planned behavior* can also explain doctrinal variables *Tamansiswa's Leadership Trilogy* and that the better the implementation and understanding that prospective taxpayers have of the teachings *Tamansiswa Leadership Trilogy* It will affect the intention to affect the tax obligations of prospective taxpayers, and vice versa, if taxpayers cannot implement the teachings *Tamansiswa Dreaming Trilogy* hence the lower the tax compliance (Nisa *et al.*, 2019).

Taxpayer compliance

According to (Mutia, 2014), taxpayer compliance refers to the act of adhering to and following tax regulations with obedience and submission. (Jotopurnomo & Mangoting, 2013) define taxpayer compliance as the state in which taxpayers possess a comprehensive understanding of all tax regulations and make a concerted effort to fulfill all their tax responsibilities. This includes accurately and thoroughly completing tax forms, correctly calculating the amount of tax owed, and promptly making the payment (Alfiani & Fidiana, 2018)

Tax sanctions

Tax sanctions are one of the factors that affect the high and low compliance of taxpayers. Violations of tax regulations will be suppressed if there are tax sanctions that regulate it. The taxpayer's view of the amount of loss he will suffer if he violates his tax obligation will encourage taxpayers to comply with their tax obligations (Yoga & Dewi, 2022)

Tamansiswa's leadership trilogy

Leadership is an ability or strength within a person to lead and influence others in terms of work, where the goal is to achieve predetermined targets (goals) (Leo, 2021). Three basic principles *Tamansiswa's leadership trilogy* first *ing ngrasa sung tuladha,* second *ing madya mangun karsa,* third *tut wuri handayani* (Wijayanti, 2018)

The Effect of Tax Sanctions on the Compliant Intentions of Prospective Taxpayers

Sanctions are punitive measures imposed on those who breach regulations. Regulations and legal acts serve as indicators for individuals to engage in appropriate activities and avoid prohibited behaviors. Tax sanctions serve as an assurance that individuals will adhere to or comply with the provisions outlined in tax laws and regulations. Tax fines serve as a disincentive to prevent taxpayers from violating rules. Tax penalties are implemented with the purpose of instilling fear in taxpayers to deter them from violating tax regulations. Taxpayers will adhere to their tax obligations if they perceive that tax penalties will inflict greater damage (Muliari & Setiawan, 2011).

According to the theory of planned behavior, tax sanctions are associated with the belief in control, wherein tax sanctions serve as a means of penalizing taxpayers who fail to comply with tax payments. Tax fines are imposed in order to incentivize taxpayers to adhere to tax regulations and fulfill their tax responsibilities. The research undertaken by Pujiwidodo (2016), and (Mutia, 2014) demonstrates that tax punishments exert a beneficial impact on taxpayer compliance. Based on logical thinking and support in this study are as follows:

H1: Tax sanctions have a positive effect on the compliant intentions of prospective taxpayers

The influence of the *Tamansiswa Leadership trilogy* on the obedient intentions of prospective taxpayers

Leadership is one factor that plays a role in determining the good and bad of the organization. This is evidenced from various studies that very important organizational development is the character of the person who becomes the leader. The leadership trilogy of Ki Hadjar Dewantara is a democratic leadership model of Tamansiswa, namely leadership that moves the thoughts, feelings, and will of its members based on their own awareness, doing their own and the results are enjoyed together (Susanto *et al.*, 2023).

The leadership trilogy of Ki Hadjar Dewantara consists of 3 (three) principles. First *ing ngarsa sung tuladha* It means that in front of being an example, that is, making himself an example and role model. The leader must be able to be an example and role model for his subordinates. Second *ing madya mangun karsa*, meaning in the middle of constructing the will or intention of the will of the will or intention or can mean the idea of going to good. third *tut wuri handayani,* That is, from behind giving encouragement, a leader standing behind giving encouragement and supervision.

Tamansiswa's leadership trilogy is associated with *the theory of planned behavior* (TPB), *the leadership trilogy* as a normative belief *variable*, namely a form of motivation to meet the expectations of a leader. Tamansiswa's leadership trilogy makes tax compliance one of the role models and motivations for a prospective taxpayer who is obedient to his taxes. Prayekti (2018) suggests that Tamansiswa's leadership trilogy has a positive effect on taxpayer compliance variables. The better the understanding and implementation of the leadership trilogy teachings in prospective taxpayers, it can encourage the growth of intentions to comply with their tax obligations in accordance with tax regulations and in a timely manner. Therefore, the teachings of Tamansiswa's leadership trilogy have a positive effect on the intention to comply with the obligations of prospective taxpayers. Based on this description, a hypothesis is formulated:

H2: Tamansiswa*'s leadership trilogy* has a positive effect on the intentions of prospective taxpayers

METHODS

Nature of research
This research was conducted with a quantitative approach.

Population, Sampling and Sampling Techniques
The population in this study was students of Universitas Sarjana Wiyata Tamansiswa Yogyakarta. The samples taken in this study are students of the Accounting

Study Program, Faculty of Economics, Sarjana Wiyata Tamansiswa University, Yogyakarta, batch 2019-2023. The sampling technique for respondents will be carried out by *convenience sampling method*.

Data Collection Sources and Methods

The source of data used in this study is primary data. Primary data is data obtained directly by researchers with related parties or respondents by distributing questionnaires (Atmadja, 2020).

The method used in data collection is questionnaire. According to (Atmadja, 2020), questionnaires are a way of collecting data carried out by providing statements to sources or respondents to answer them.

Table 2. Operational Definition of Variables and Variable Indicators

Variable	Operational definition	Indicator	Research questionnaire
Compliance intention of prospective taxpayers (Y)	Tax compliance intention is a tendency and decision to do or not perform tax obligations(Wardani & Wulandari, 2024).	tendency to carry out tax obligations	If I later become a taxpayer, I will look for information about the place and procedure for paying taxes.
			If in the end I decide to become a taxpayer, I will register to get an NPWP (Taxpayer Identification Number).
			I would never owe taxes if I later decided to become a taxpayer
		Decision to Obey Taxation	If I later become a taxpayer, I will not pay any tax arrears.
			I won't file my taxes on time if I become a taxpayer later.
			If I later become a taxpayer, I will pay, make tax payments on time
			If I end up becoming a taxpayer, I will pay my taxes before the deposit deadline
			I would not face penalties or fines if I later became a taxpayer due to my carelessness
Tax penalties (X1)	Tax sanctions are a tool to guarantee taxpayers to comply and comply with the provisions of tax laws and regulations (Wardani & Rumiyatun, 2017)	Taxpayers know about the purpose of tax sanctions The imposition of severe sanctions is one to provide a	Tax sanctions are very necessary in order to create taxpayer discipline in complying with their tax obligations

		deterrent effect on taxpayers	The imposition of tax sanctions must be strictly applied to all taxpayers who commit violations
		Tax sanctions should be imposed on taxpayers who violate without tolerance	Sanctions given to taxpayers in accordance with the size of the violations that have been committed
			The tax sanctions given make me pay taxes on time
			I know what penalties will be given if I am late paying taxes.
Tamansiswa leadership trilogy **(X2)**	*Leadership trilogy* Tamansiswa is a teaching that teaches that a leader must know the needs of each of his members, so as to set an example, build and encourage (Prayekti, 2018).	*Ing ngarso sung tuladha*: set an example	If I become a leader I will set an example and a good example to my subordinates.
			If I become a leader I will not set a good example for me
		2.*Ing madya mangun karsa* : build	If I later become a leader, I will build and raise the spirits of my subordinates
		3.Tut *Wuri Handayani*: Giving encouragement	If I later become a leader, I will give good encouragement and motivation to my subordinates
			If I later become a leader, I will not motivate and encourage my subordinates

Source: (Wardani & Rumiyatun, 2017) and (Prayekti, 2018).

Data Analysis Techniques

The techniques used in this study include classical assumption testing, descriptive analysis, and hypothesis testing. In conducting hypothesis testing, we used multiple linear regression approach through IBM SPSS platform version 25.

RESULTS AND DISCUSSION

Test Data Validity

The following tests the validity of the questionnaire data for both independent variables and dependent variables in the table below:

Table 3. Test validity

No	Variables/Indicators	Pearson Correlation	R Table	Sig. (2-tailed)	Information
1	Prospective Taxpayer's Compliant Intention (Y)				
	NPCWP1	.596**	0,3242	,000	Valid
	NPCWP2	.606**	0,3242	,000	Valid
	NPCWP3	.634**	0,3242	,000	Valid
	NPCWP4	.606**	0,3242	,000	Valid
	NPCWP5	.709**	0,3242	,000	Valid
	NPCWP6	.569**	0,3242	,000	Valid
	NPCWP7	.654**	0,3242	,000	Valid
	NPCWP8	.529**	0,1603	,000	Valid
2	Tax Sanctions (X1)				
	SP1	.693**	0,3242	,000	Valid
	SP2	.591**	0,3242	,000	Valid
	SP3	.562**	0,3242	,000	Valid
	SP4	.712**	0,3242	,000	Valid
	SP5	.766**	0,3242	,000	Valid
3	Tamansiswa Leadership Trilogy (X2)				
	TKT1	.631**	0,3242	,000	Valid
	TKT2	.734**	0,3242	,000	Valid
	TKT3	.806**	0,3242	,000	Valid
	TKT4	.755**	0,3242	,000	Valid
	TKT5	.762**	0,3242	,000	Valid

Source : Primary Data Processed (2023)

Based on table 3 above, it can be seen that the validity test results for all question items are declared valid. This can be seen from the value of each *Pearson Correlation* > r-table above 0.05 and the significance value below the alpha value of 0.05.

Reliability Test

Table 4. Reliability Test Results

Variable	Cronbach's Alpha	Information
NPCWP	.751	Reliable
SP	.670	Reliable
THAI	.783	Reliable

Source: Processed Primary Data (2023)

Based on table 4 above, we can see the results of the reliability test where the obedient intention of prospective taxpayers *has Cronbach's Alpha 751, tax sanctions have* Cronbach's Alpha 670, *the tamansiswa leadership trilogy* has *Cronbach'*s Alpha 783. Thus all variables in the study showed reliability because it had *Cronbach's Alpha* greater than 0.06.

Statistical Descriptive Analysis

Table 5. Descriptive Statistical Test Results

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Compliance Intention of prospective taxpayers (Y)	100	24	40	35,07	4,212
Tax Sanctions (X1)	100	15	25	21,71	2,606
Tamansiswa leadership trilogy	100	15	25	22,17	3,022
Valid N (listwise)	100				

Source: Processed Perimer Data (2023)

The results of this descriptive analysis show that (N) refers to the number of samples, namely students of Universitas Sarjana Wiyata Tamansiswa (UST) Yogyakarta. The minimum value indicates the smallest value of each variable, while the maximum value indicates the largest value. The mean value reflects the middle value for each variable, while the standard deviation indicates how varied the data is from the mean.

Classical Assumption Test
Normality test

Table 6. Normality Test Results

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		100
Normal Parameters[a,b]	Mean	,0000000
	Std. Deviation	2,93673952
Most Extreme Differences	Absolute	,064
	Positive	,045
	Negative	-,064
Test Statistic		,064
Asymp. Sig. (2-tailed)		,200[c,d]
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		
d. This is a lower bound of the true significance.		

Source : Primary Data Processed (2023)

Based on table 6 above, we can see the results of the normality test where the value *of Asymp. Sig. (2-tailed)* of .200[c,d] is greater than 0.05. Therefore, the data is distributed normally.

Multicollinearity Test

Table 7. Multicollinearity Test Results
Coefficients

Model		Collinearity Statistics	
		Tolerance	BRIGHT
1	(Constant)		
	Tax sanctions	,545	1,835
	Leadership trilogy	,529	1,890

Source: Processed Primary Data (2023)

Based on table 7 above, it can be seen the results of the multicollinearity test of each independent variable which shows a *Variance Inflation Factor* (VIF) value of less than 10 and *a Tolerance Value* of more than 0.10, so it can be concluded that multicollinearity does not occur.

Heteroscedasticity test

Table 8. Heteroscedasticity Test Results

	Model	Unstandardized Coefficients		Standardized Coefficients	t	Say.
		B	Std. Error	Beta		
1	(Constant)	7,476	1,761		4,246	,000
	Tax sanctions	-,124	,091	-,178	-1,365	,176
	Leadership trilogy	-,067	,080	-,112	-,842	,402

a. Dependent Variable: AbsUt

Source: Processed Primary Data (2023)

From table 8 Above, it can be seen that the results of the heteroscedasticity test where the probability value for each variable is greater than 0.05. Therefore, it can be concluded that there is no heteroscedasticity in the regression model.

Double Linear Regression Test
Statistical F test

Table 9. Statistical F Test Results
ANOVA

	Model	Sum of Squares	df	Mean Square	F	Say.
1	Regression	902,691	5	180,538	19,876	,000b
	Residual	853,819	94	9,083		
	Total	1756,510	99			

a. Dependent Variable: totally
b. Predictors: (Constant), TotalX5, TotalX4, TotalX1, TotalX2, TotalX3

Source: Processed Primary Data (2023)

Based on the results of the F-statistical test above, there is evidence to show that at least one independent variable has a significant influence on the dependent variable. This is reinforced by a significance of 0.000, smaller than the predefined significance

level of 0.05. In addition, the calculated F value $_{is}$ 19,876 > the table F is 2.31. Therefore, it can be concluded that at least one independent variable (X) has a significant influence on the dependent variable (Y). Based on these tests, the model can be considered fit.

Test Coefficient of Determination (R^2)

Table 10. Test Results of Coefficient of Determination R^2

Model Summary			
Model	R Square	Adjusted R Square	Std. Error of the Estimate
	R		
1	,5		
	717ª 14	,488	3,014
a. Predictors: (Constant), TotalX5, TotalX4, TotalX1, TotalX2, TotalX3			

Source: Processed Primary Data (2023)

$$Kd = r^2 x 100\%$$
$$Kd = (0.717)^2 x 100\%$$
$$Kd = 0,514089..\%$$

The SPSS output for the coefficient of determination test (Model Summary) indicates that the value of the coefficient of determination, R square, is 51.4089. The product of the correlation coefficient (R), which is 0.717 squared (0.514, is the value of R squared, which is also 0.514. The coefficient of determination (R square) has a value of 0.488, which is comparable to 48.8%. This gain signifies that the independent variable has the capacity to account for 48.8% of the variance seen in the dependent variable.. The problem states that there are still other aspects that affect personal financial management, namely 51.2% that are not reached in this study. *Standar Error Of The Estimate* (SEE) of 3,014. the smaller the SEE value will make the regression model more precise in predicting the independent variable.

Partial Test (Test t)

Table 11 Partial Test Results (Test t)

Coefficientsª					
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	6,036	3,050		1,979	,051
	Tax Sanctions	,211	,157	,131	1,342	,183
	Tamansiswa leadership trilogy	,381	,138	,273	2,764	-,007
a. Dependent Variable: Compliance Intention of Prospective Taxpayers						

Source: Processed Primary Data (2023)

Based on the results of the partial test (t-test) above, obtained t-count values and significance values are used to determine how much influence each independent variable has on the dependent variable. The t-table value used for 100 respondents was 1,979 with a significance level of 5% or 0.05.

Discussion

The Effect of Tax Sanctions on the Compliant Intentions of Prospective Taxpayers

Hypothesis 1 proposed in this study is Tax Sanctions against the Obedient Intention of Prospective Taxpayers. The results of hypothesis testing conducted resulted in that tax sanctions had no effect on the compliant intentions of prospective taxpayers. This is evidenced by the value $_{of\ t\ hitting}$ 1.342 > t_{table} 2.36500 with a significance value of 0.183 > 0.05 and has an *Unstandardized Coefficients* beta value of 0.211. Based on the results of these tests, the first hypothesis stating the effect of tax sanctions on the compliant intentions of prospective taxpayers is not accepted. This is because the uncertainty of penalties can be a factor, where prospective taxpayers may feel that the risk of getting a tax sanction is low or uncertain. If enforcement of tax-related laws is inconsistent or weak, the impact of tax sanctions becomes less effective as a tool to encourage compliance. In addition, prospective taxpayers' lack of understanding of tax consequences or their incomprehension of tax regulations can weaken the impact of tax sanctions. It is possible that alternative options that are considered more profitable or the belief that they can avoid or mitigate the impact of tax sanctions with certain strategies can also reduce the effectiveness of tax sanctions.

In addition, it can be seen from the majority of respondents' answers who answered strongly agreed with the statement "The tax sanctions given will not make me pay taxes on time". This means that prospective taxpayers are not convinced that the tax sanctions will have a real impact or be strong enough to change their behavior. According to Perwira & Baridwan (2022) There may be uncertainty about how firmly or consistently the sanctions are applied. Therefore, tax sanctions do not have a significant relationship in influencing the compliant intentions of prospective taxpayers.

The test results are consistent with the hypothesis of planned conduct. The Theory of Planned Behavior determines the behavior of prospective taxpayers who comply with tax obligations, as it posits that individuals' actions are driven by their purpose and intention. The presence of tax sanctions can influence the attitude of prospective taxpayers towards tax obligations. Potential taxpayers possessing a negative disposition towards adhering to tax regulations, resulting in the diminished importance attributed to tax sanctions, can be indicated if tax sanctions are not perceived as a significant deterrent and are not regularly enforced. According to Wardani & Rahmadini (2022), prospective taxpayers may have limited comprehension of tax regulations or perceive them as intricate, resulting in a lack of recognition about the significance of adhering to tax laws and responsibilities.

These results are in line with research conducted by Wardani & Rahmadini (2022) that tax sanctions have no influence on the compliant intentions of prospective taxpayers. This means that tax sanctions cannot have a deterrent effect on tax compliance. This can happen because tax sanctions cannot be supported due to the lack of firmness of law enforcement officials in enforcing sanctions so that the sanctions are ineffective. Meanwhile, the results of this study are contrary to the results of research conducted by Pujiwidodo (2016), Agustini & Widhiyani (2019) which stated that tax sanctions have a positive effect on the compliance intention of prospective taxpayers.

The Effect of the *Tamansiswa Leadership Trilogy* on the Obedient Intentions of Compulsory Candidates

Hypothesis 2 proposed in this study is the *Tamansiswa Leadership Trilogy* on

the Obedient Intentions of Prospective Taxpayers. The results of hypothesis testing conducted resulted in that the understanding of the three taboos did not affect the obedient intentions of prospective taxpayers. This is evidenced by the value of t hitting $2.746 >$ t_{table} 2.36500 with a significance value of $0.007 > 0.05$ and has an *Unstandardized Coefficients* beta value of 0.381. Based on the results of these tests, the fourth hypothesis that states the influence of *the tamansiswa leadership trilogy* on the obedient intentions of prospective taxpayers is accepted. This means that the leadership trilogy reinforces the idea that the values and principles promoted by the Tamansiswa leadership trilogy can be integrated into the taxation context to encourage compliance. Therefore, Tamansiswa's leadership trilogy significantly contributes to the formation of the intention of prospective taxpayers to comply with tax rules.

In addition, it can be seen from the majority of respondents' answers who answered strongly in agreement with the statement "If I become a leader later, I will set a good example and example to my subordinates". This means that the integrity of the leader can affect the obedient intentions of prospective taxpayers. If the leader complies with the rules of taxation and demonstrates compliance, this can motivate subordinates to follow the example. Leaders who set a positive example can form an organizational culture that values compliance. An organizational culture that promotes integrity and compliance can seep into the attitudes and intentions of prospective taxpayers to comply with tax regulations.

The results of this test are in line with *Theory of Planned Behavior* (SDGs), i.e. reflecting subjective norms. The concept of SDGs theory explains that subjective norms include the influence of those around them on a person's intentions. If subjective norms emphasize the importance of Tamansiswa's leadership trilogy, this can reinforce the intention to comply with taxation in accordance with the concept. According to Nuryana (2019) stated that if leaders or figures involved in the Tamansiswa leadership trilogy are considered role models and have positive norms related to tax compliance, this can affect the subjective norms of prospective taxpayers. In other words, subjective norms in this context can be a factor that motivates prospective taxpayers to comply with tax rules by referring to the principles of Tamansiswa leadership that are recognized and valued by the community or environment. An understanding of subjective norms can provide better insight into how social influences and expectations from the environment can shape the obedient intentions of prospective taxpayers within the framework of Tamansiswa's leadership trilogy (Marliani & Djadjuli, 2019)

This finding aligns with the study undertaken by Prayekti (2018), which indicates that Tamansiswa's leadership trilogy positively influences the obedient intents of potential taxpayers. Enhanced comprehension and application of the leadership trilogy principles among potential taxpayers might foster a greater inclination to fulfill their tax responsibilities in adherence to tax laws and promptly.

CONCLUSION

This research was conducted on 100 respondents, namely accounting students of Universitas Sarjana Wiyata Tamansiswa Yogyakarya. Based on the results of this study, it can be concluded that tax sanctions have no effect on the obedient intentions of prospective taxpayers and the *trilogy of tamansiswa leadership* has a positive effect on the obedient intentions of prospective taxpayers.

It is expected for further researchers to expand the research population by increasing the number of samples in their research to be more accurate the results of the research conducted. The data source used by the researcher is then expected to use a more accurate way by distributing questionnaires offline or offline so that distribution to students can be done evenly. This is because the data from the questionnaire results disseminated through social media has not provided a true picture. The variables in this study are still very minimal so there needs to be a development of tricon and *tri nga variables*. The variables of tax sanctions and *the trilogy of* tamansiswa leadership can be broken down into several variables. These variables can still be developed again to examine the effect on the half-life intentions of prospective taxpayers.

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