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A Study on The Students' Awareness and Perception of Tax Studying at Erzincan University Faculty of Economics and Administrative Sciences / Erzincan Üniversitesi İktisadi ve İdari Bilimler Fakültesi Öğrencilerinin Vergi Algılaması ve Bilinci Üzerine Bir İnceleme

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A B S T R A C T

Tax ethic is defined as an internal motivation that individuals fulfill voluntarily their duties and responsibilities. In that respect, individuals are expected to obey the rules related to tax and to fulfill their duties about it by themselves. This situation which is also stated as tax compliance varies depending on the individuals' tax perception and awareness. The aim of this paper is to measure the tax perception and awareness of the students studying at the Faculty of Economics and Administrative Sciences of Erzincan University. In this context, the students from the Faculty of Economics and Administrative Sciences of Erzincan University who are possibly believed to be taxpayer and take part in the important stage of society in the future, were asked a survey containing 40 questions. The results obtained from the survey were analyzed via SPSS.

KEYWORDS Tax Perception; Tax Compliance; Tax Awareness

JEL H0, H2, H21