

Program to increase tax awareness

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Abstract

The objective in this present research was to increase tax awareness in students from Enrique López Albuja Public Higher Technological Institute, Ferreñafe; therefore, a training program of 6 seminars was designed and carried out. 214 students from different faculties of Enrique López Albuja Higher Technological Institute in Ferreñafe were the population. The sample size was 78 students, who are in the sixth cycle from nine professional careers from the educational institution. The research design was pre-experimental with a single group; thus, the tax awareness was assessed by a questionnaire, and the training program was applied before and after. The results were obtained by the descriptive statistical analysis (tables and figures) and inferential analysis (hypothesis testing), these analysis significantly evidences effectiveness of the training program increasing the students' tax awareness.

Key words: tax culture, tax awareness.

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Introduction

The compliance of tax obligations is deeply tied to knowledge about the subject; for this reason, the necessity to carry out the research "Training Program to Increase Tax Awareness in the 6th cycle students from Enrique López Albújar Higher Technological Institute Public; Ferreñafe, 2015" was suggested.

In order to solve the problem, the lack of tax culture in students from the different professional careers in the institute was carried out and was verified by the diagnostic test. In this diagnostic, students from the different professional careers had the necessity to know tax matters, which are useful in their independent professional exercise, therefore as they are almost to graduate.

It is well known as a tax culture to the timely pay of tax obligations which depends a lot on the awareness that citizens have with reference to the civic duty to pay taxes for this it is needed to have a great number of members who have already understood well the tax policy purpose and even more the tax culture which it has to inform that's why the importance to the constant study of variables that has impact in voluntary compliance by taxpayers and the importance of acceptance and social legitimacy of taxes. (Arteaga, 2015).

In view of these results, it was formulated; in this context we ask ourselves, how will the tax training program increase the tax awareness of the 6th cycle students in the Higher Technological Institute Enrique López Albújar. In Ferreñafe 2015?

General Objective

Apply a training program to increase tax awareness of sixth cycle students of the Higher Technological Institute Public "Enrique López Albújar" in Ferreñafe.

Specific objectives

Analyze the tax awareness level that VI cycle students have.

Apply 6 seminars with tax issues to increase awareness and the importance in a social level.

Evaluate the efficacy of the training program of the Higher Technological Institute "Enrique López Albújar" of Ferreñafe.

Method

Under a quantitative approach, being of a descriptive and experimental nature the research was made.

The applied research design was pre-experimental.

The population was constituted by sixth cycle students of 9 schools of the Higher Technological Institute "Enrique López Albújar" in Ferreñafe, being its population 214 students. The sample size were 78 students from different schools.

A program of tributary training based on six seminars consisting in taxing, tax on general sales, income tax, temporary tax and contributions was designed and applied.

For evaluation of the tax awareness, a questionnaire was designed based on the dimensions and indicators. This instrument had 10 questions of closed type.

According to research design and the general objective, the hypothesis test was used for difference the middles or averages (average score in tax awareness = μ), by the test t of Student. The case was used for samples, related or paired (before and after) for the experimental group, since, it is the same group in that the dependent variable was evaluated.

The parameter (statistical population measure) tested was the average or population average (μ = score medium or tax awareness average). The level of significance used (mistake) was 0, 05.

The statistical analysis, carried out in the statistical software SPSS version 22, through the test T for related samples or paired samples.

Results

The results of the statistical analysis are based on the presentation from the statistics or statistical measures and the test hypothesis.

Table 1.
Descriptive statistics of the pre and post test of the evaluation of tax awareness.

		Media	n	Average standard deviation	deviation of error standard
Pair 1	Pre test	4.00	78	2,928	331
	POS test	17,92	78	477	054

Table 2.
Test of hypothesis for difference of the pre and post test.

	Media	Standard deviation	Media error standard	95% of interval of confidence of the difference		t	gl	Sig. (bilateral)	
				Lower	Top				
Pair 1									
	Pre test	-13.92	2.979	337	-14.595	-13.25	-41,27	77	,000
	post test								

In table 2 it was observed that the difference in means or averages of the scores in the evaluation of the pre-and post-test T was 13,92 points. The analysis of the T test for matched samples shows us the T stastical value (-41,27), which has an critical level bilateral (Sig. bilateral) 0.000 less than the significance level 0.05; which allow to reject the null hypothesis of equal means, therefore there is sufficient statistical evidence at the 5% significance to affirm that the average

In table 1 it was observed that the means or average score from the pre test (before to be applied the program) was 4.00 points, increasing this average score in the post-test to 17,92 points post (after to be applied the program). It should be noted that in the post test after the value of the standard deviation decreased, which indicates that the scores in the tax assessment is homogenized.

score of tax awareness there is a difference between the pre-test and the post test on average score.

Discussion

The lack of knowledge or low tax culture is the main factor of non-compliance with the tax obligations as corroborate, the mayor national tax administration cited in the problematics realities, and confirmed by Mendoza from Venezuela and Chicas from

Guatemala in their research, both referenced (p. 19).

With regard to the money collected by the public institutions responsible for tax administration reflect a lack of knowledge in this results, causing

The economic development of the country is also affected by the little or low tax culture of taxpayers, this indicator is the main reason for the completion of the tax training in students from the sixth cycle of Enrique López Albújar Higher Technological Institute in Ferreñafe, which contributes to the increasing in the tax awareness, avoiding evasion and informality which are mentioned in the future by the ignorance of the subject.

The analysis of contrasting hypotheses is also based on the tax training program, this program implemented the tax awareness of students under the study sample.

Conclusions

The tax awareness training of students from the sixth cycle of Enrique López Albújar Public Higher Technological Institute in Ferreñafe was increased by the implementation of training programme.

It was determined by the diagnostic evaluation, the tax awareness level of students under the study sample is relatively low

The effectiveness in the evaluation of the training program was carried out with the comparison of hypotheses, it showed statistical evidence of 5% significance to say that the average score of tax awareness in the pre test is different from the average score of the post test.

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selflessness for the compliance of tax obligations, this is corroborated by Cabrejos, which denotes that, the tax policy has little influence on the tax culture of the contributors.

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