

## Tax Awareness and Morality in the Effectiveness of Tax Revenues: Secondary School Teachers' Tax Perception Analysis in Manavgat, Antalya

*Emine UZUNALI* (<https://orcid.org/0000-0002-7610-1567>), Akdeniz University, Turkey; [euzunali@akdeniz.edu.tr](mailto:euzunali@akdeniz.edu.tr)

*Yasin OGUZ* (<https://orcid.org/0000-0002-7509-4035>), Akdeniz University, Turkey; [oguzyasin.007@gmail.com](mailto:oguzyasin.007@gmail.com)

*Volkan OLCA* (<https://orcid.org/0000-0002-6357-5990>), Akdeniz University, Turkey; [volkanolca07@gmail.com](mailto:volkanolca07@gmail.com)

*Mehmet DAĞ* (<https://orcid.org/0000-0003-2206-2184>), Siirt University, Turkey; [mehmet.dag@siirt.edu.tr](mailto:mehmet.dag@siirt.edu.tr)

*Kazım KUMAŞ* (<https://orcid.org/0000-0002-2348-4664>), Burdur Mehmet Akif Ersoy University, Turkey; [kkumas@mehmetakif.edu.tr](mailto:kkumas@mehmetakif.edu.tr)

*Afşin GÜNGÖR* (<https://orcid.org/0000-0002-4245-7741>), Akdeniz University, Turkey; [afsingungor@hotmail.com](mailto:afsingungor@hotmail.com)

### Vergi Gelirlerinin Etkinliğinde Vergi Bilinci ve Vergi Ahlakının Önemi: Antalya İli Manavgat İlçesi Ortaokul Öğretmenleri Üzerinde Bir Algı Analizi Çalışması

#### Abstract

This study aims to examine the tax awareness and moral perceptions of teachers. In this context, a survey was conducted with 124 teachers working in Antalya Province, Manavgat District, and the obtained data were analysed with Kruskal-Wallis H. Tests using the SPSS program. According to the study's findings, it was seen that the tax awareness of the teachers who gave the training to increase tax awareness and morality was not sufficient. The study's findings are significant because no study is conducted on teachers on tax awareness and morality in the literature.

**Keywords** : Budget, Tax, Tax Awareness, Tax Administration, Tax Education.

**JEL Classification Codes** : H20, H29.

#### Öz

Bu çalışmanın amacı öğretmenlerin vergi bilinci ve ahlaki algılarının incelenmesidir. Bu çerçevede, Antalya İli, Manavgat İlçesinde görev yapan 124 öğretmen ile anket yapılmış ve elde edilen veriler SPSS programı kullanılarak Kruskal-Wallis H. Testleri ile analiz edilmiştir. Çalışma bulgularına göre, vergi bilinci ve ahlakını artırma eğitimi veren öğretmenlerin vergi bilincinin yeterli olmadığı görülmüştür. Literatürde vergi bilinci ve ahlaki konusunda öğretmenler üzerinde yapılmış bir çalışma bulunmaması nedeniyle çalışmanın bulguları önem taşımaktadır.

**Anahtar Sözcükler** : Bütçe, Vergi, Vergi Bilinci, Vergi Yönetimi, Vergi Eğitimi.

## 1. Introduction

Taxes are undoubtedly the most important source of financing for the increase in public expenditures due to the increase in government activities. The total proceeds of taxes, which currently account for 80% to 90% of public revenues, are influenced by the attitudes and behaviours of taxpayers toward taxes.

Taxpayers develop perceptions and attitudes towards taxation as it restricts their spending and reduces savings to share their available income. Due to the negative perceptions surrounding tax collection and lack of awareness, the tax administration should improve citizens' attitudes and ethics regarding taxes to increase tax revenues. One of the most effective methods of improving tax awareness and ethics is to start a process from the students and the teachers. Because a teacher's tax awareness and moral perception are particularly important as they need to instil these values in their students who are potential future taxpayers. Therefore, the target group chosen were teachers, and the focus was their tax perception and awareness. Furthermore, this study will fill a significant gap in the literature by investigating the perception of taxation amongst teachers charged with providing education on this very topic.

In 2007, the 'Vergibil' Project was launched in Turkey with a protocol signed between the Ministry of National Education (MONE) and the Revenue Administration (IOP). Through this protocol, lessons for increasing tax awareness and morality were added to the curriculum and currently remain so. Because children in family life initially form perceptions regarding taxation, and because each child is a potential future taxpayer, these perceptions will play an active role in increasing tax awareness and the moral level of society together with knowledge gained on the concept of taxation in early educational stages. Moreover, another important issue is teachers' awareness and moral perception regarding taxation, as they are expected to educate students on the concept of taxes.

In this study, first, the conceptual framework related to the subject was investigated. Subsequently, 124 of 281 teachers working in secondary schools in Manavgat, Antalya Province administered a survey. The resulting data were analysed using the SPSS 22 (Statistical Package for the Social Sciences) program, Reliability Analysis T-test, the Mann-Whitney U test, and the Kruskal-Wallis H Tests. Finally, recommendations were developed within the framework of the findings.

The literature review during the preparation of this study found no prior studies on teachers. Therefore, the motivating aspect of the study is that it is a first in the field.

## 2. Conceptual Framework

Today, taxes are undoubtedly the main source that states use to meet public needs. In parallel with the increase in the functions of the state, the tax burden on taxpayers has increased (Ömürbek et al., 2007: 103). Taxes are one of the basic building blocks of

government revenues. The importance of taxation has increased day by day as the interventionist understanding of the state has become widespread, and its income needs have increased. States also need to obtain regular tax revenue for the maintenance of continuity. If the stability of taxation cannot be achieved, the state's financial structure is disrupted, and financial problems are encountered. In addition, taxes are more than they provide for the state, as they have other fiscal functions such as serving economic and social issues. (Ozen et al., 2015: 279; Izgi, 2011: 13).

Furthermore, taxpayers are required to participate more in public expenditures with increasing public expenditures. Therefore, the tax burden increases when taxpayers surrender more tax from their income due to their labour (Yegen, 2013: 7). The unfair distribution of the tax burden will adversely affect taxpayers' view of taxes, thus preventing the achievement of the fiscal and extra-fiscal objectives of the tax. The increase in states' responsibilities also increases individuals' tax burdens, and the relationship between states and taxpayers has gained importance while the necessity of addressing the psychological and sociological aspects of taxation has come to the forefront (Organ & Yegen, 2013: 243).

How taxpayers perceive tax is important to have a regular and efficient tax system (Özgün, 2017: 43). Furthermore, tax is also important in achieving the state's social, economic, and political goals. To achieve these objectives, a society's tax awareness and morality should be cultivated to help generate the required tax revenue.

To help attain the expected goals through taxation, it is first necessary to ensure the voluntary compliance of individuals regarding taxation. To increase the voluntary compliance of taxpayers, members of the community should be aware of taxes and be able to perceive them correctly (Alkan, 2009: 16). The main issue in modern taxation systems is tax-based taxation. In Turkey, whether this type of system can be applied to encourage the fulfilment of tax obligations by the people themselves is in question. Furthermore, even if taxpayers voluntarily fulfil their obligations, it does not necessarily ensure that the system will work efficiently (Ömürbek et al., 2007: 105).

Tax consciousness studies became more prevalent after 1970 (Scott, 2013: 320). There are a limited number of definitions due to the lack of studies on tax awareness. Some of these are:

Akdoğan (2011: 189) defined tax awareness as the level of individuals' willingness to know the importance of tax in realizing public services in fulfilling tax duties. Edizdoğan et al. (2011: 220): "Tax awareness is the level of willingness of individuals who know the importance of taxation in the realization of public services in fulfilling their tax-related financial obligations."

According to these definitions, taxpayers can also improve tax awareness, reduce tax loss and leakage, and ensure fairness in taxation. When these definitions of tax awareness are considered, the main factor is that taxpayers perceive the tax correctly and reflect this

perception positively in their behaviour (Yardımcıoğlu et al., 2014: 98). A higher level of willingness to pay taxes results in a higher likelihood of meeting the tax's objectives. Tax awareness should be perceived as the consciousness of paying tax and the control of the expenditure dimension of the collected tax (Organ & Yegen, 2013: 243; Şener, 1997: 8-9).

Today, in almost every country, there are cases of tax evasion. However, in addition to tax evaders, some taxpayers do not even consider tax evasion and who fulfil their tax obligations in full (Kaynar-Bilgin, 2011: 260). At this point, we encountered the concept of tax morality, which is concerned with why people do not evade taxes.

In the 1960s, the first study of tax morality was conducted at the 'Cologne School of Tax Psychology', founded by Günter Schmolders. As a result of these studies, tax morality began to be viewed as a factor determining the relationship between states and individuals and affecting taxpayers' responses to tax (Özgün & Yüksel, 2018: 35). In addition, the German scientist Schmolders has examined tax morality as behaviour based on tax compliance and non-compliance and defined the complete and timely fulfilment of tax obligations (Ayas & Saruc, 2015: 178).

Tax morality, defined as the norm of behaviour that determines the relationship between the state and the taxpayer, appears as intrinsic motivation (Tosuner & Demir, 2007: 9). The intrinsic motivation here is voluntary payment without any coercion.

The difference between tax awareness and tax morality is that the former consists of all taxpayers' positive and negative perceptions concerning taxes. Conversely, tax morality is expressed as the behaviours in fulfilling tax obligations in accordance with the law (Teyyare & Kumbaşlı, 2016: 4).

Taxpayers must interact with the tax administration while fulfilling their obligations arising from tax legislation. Therefore, the taxpayer and administration relationship are as necessary as the tax paid (Karatoy, 2009: 76). This is because an administration's successful attitudes regarding taxpayer psychology will improve tax awareness and decrease the resistance to paying tax.

A tax system is acknowledged as being the taxes, duties, and charges imposed by law. This system is considered for economic, social, and financial purposes (Ayyıldız et al., 2014: 33). Tax system complexity negatively affects sentiment and morality and is also a factor that increases the cost of tax compliance. Due to the complexity of the tax system, taxpayers may inadvertently misreport. To prevent this, taxpayers often consult experts and are negatively affected due to the increased cost of tax preparation (Cibo, 2019: 41-42). Moreover, the complexity of tax systems poses difficulties for taxpayers and supervisors, judicial bodies, and tax administrations.

At present, there is no generally accepted index for measuring the complexity of tax systems. However, various indicators have been used to measure taxation complexity both

directly and indirectly. These indicators include the amount and length of tax legislation, the time spent to comply with taxes, the time spent by tax administrations to apply tax laws, the rate of taxpayers' use of tax experts, and various text analysis techniques, such as the level of ease with which tax laws can be interpreted (Karabacak, 2013: 40-45).

The results of various studies in Turkey have identified complexity in the taxation system. In these studies, the tax complexity rate has been found to vary between 58.1% and 84.2%. The rates are as follows: 58.1% (Akbulut, 2014: 53); 58.4% (Lifeless, 2006: 121); 68.6% (Alp & Töngür, 2018: 6); 78% (Savaşan & Odabaş, 2005: 78); 79.8% (Original, 2017: 108); 84.2% (Ipek & Kaynar, 2009: 182). The complexity of the tax system is an element affecting taxpayers' tax perceptions and attitudes.

The perspectives of taxpayers need to improve to reach the desired goals. (Çataloluk, 2008: 214). Therefore, while ensuring that penalties and supervision mechanisms work more lawfully, increasing tax awareness and tax morality amongst taxpayers is also necessary to increase the income expected from taxation in every country (Koban & Bulu 2017: 122).

Some students who have developed tax awareness and morality during childhood will only be taxpayers in adulthood, while others will be lawmakers or practitioners. For this reason, it is particularly important to know the tax perceptions and attitudes of teachers who provide tax awareness and moral instruction so that appropriate policies can be developed and implemented.

### **3. Research**

#### **3.1. Purpose of the Research**

This study aims to improve the tax awareness and ethics education of teachers responsible for teaching the same and provide recommendations for policymakers and practitioners in light of the study's findings. It is believed that a teacher's morals and level of tax awareness affect the quality of the courses they instruct.

#### **3.2. Importance of Research**

This study fills an important gap in the literature by being the first in Turkey to study teachers' tax awareness and ethics in the Vergibil project. As a result of the surveys in the literature, it has been observed that there are several studies measuring tax awareness and morals in students. However, there is no research in this field, especially regarding teachers. In this respect, a significant omission in the literature is addressed by this study.

Teaching is a profession that contributes to an individual's future perspectives concerning education and training. This study examines primary education in Turkey for grades 5 to 8 in 2018-2019 and tries to identify the level of tax awareness of teachers responsible for these grades. Because teachers' tax awareness levels are critical in educating and training students, their tax awareness and perceptions were investigated in this study. In

conjunction with this project, tax awareness training was implemented in 2012-2013 for Turkey's third, fourth and fifth-grade students. Students in the sixth, seventh and eighth grades were included after expanding the program's scope to grapple with the informal economy. For this reason, secondary education was chosen for this study due to its subsequent inclusion in the project. Emerging data on the study's results are expected to contribute to teachers' tax awareness and morality.

### 3.3. Methodology

To measure teachers' tax awareness and moral level in this study, their thoughts regarding taxation were solicited via a questionnaire. Ankara was chosen as the pilot province in the "tax-know" project implemented within the scope of the protocol signed in 2007. The studies that came into force within this project's scope were first implemented in Ankara and were subsequently applied in other provinces. For this reason, Manavgat, which is far from Ankara and the city centre, was chosen to examine the effectiveness of the implemented projects. Considering the degree of accessibility of teachers, permission was obtained for a total of six schools, namely, Çağlayan Secondary School, Manavgat Secondary School, 75. Yıl Cumhuriyet Secondary School, Milli Egemenlik Secondary School, Şehit Ahmet Ozan Şarлак Secondary School and Yunus Emre Secondary School, all located in Manavgat, Antalya. Face-to-face surveys were conducted with 124 out of 281 teachers in these schools. In addition, the questionnaire was administered to 124 teachers. A total of 123 teachers were included in the analysis because one teacher gave incomplete answers to the questions. In this study, public schools were selected due to the teacher training implemented by the state, in the form of preparation seminars for the school term and tax awareness training. Before the questionnaires were administered, the teachers were assured that the answers given in this survey would be kept entirely confidential and used only for research purposes.

### 3.4. Analysis of Data

Survey questions were used to gather the necessary information in the study, which is similar to studies by Sağbaş and Başoğlu (2005), Taytak (2010), Karaot (2010), Zorlu (2012), Steel (2013), Khan (2015), Ozen, et al. (2015), Demir and Cığerci (2016), and Ömürbek et al. (2007). A new questionnaire was prepared for this study.

Research results were evaluated using the SPSS 22.00 program (Statistical Package for the Social Sciences- Statistical Package for Social Sciences). The collected data was evaluated using Reliability Analysis, T-Test, Chi-Square Analysis, Mann Whitney U test, and Kruskal-Wallis H Tests.

As defined by Coşkun et al. (2017: 133) defines reliability is the degree to which a test or scale wants to measure something consistently. In this context, an attempt was made to measure the consistency of the teachers' answers to the questions posed in the survey. The primary method used in reliability analysis is Cronbach's alpha. In this analysis, the

alpha coefficient indicates the reliability of the questionnaire and has a value between 0 and 1. It is preferable for the alpha coefficient value in the analysis to be at least 0.7, but in this type of study, a value of 0.5 is considered reasonable by some researchers. Another analysis used in examining the data is the T-Test, which is widely used in social sciences. This analysis is used to determine whether there is a statistically significant difference between the two groups in terms of variables. In this analysis method, variables should be measured at the minimum interval level. The non-parametric equivalent of the T-Test analysis is the Mann Whitney U Test. In the Mann Whitney U Test, data are collected randomly without any conditions. While the Kruskal-Wallis H test is similar to the Mann Whitney U Test, it compares three or more groups. Finally, the Chi-Square test used in the analysis measures independence between variables (Coşkun et al., 2017: 190-219). In other words, this analysis is not used to determine relationships but to determine the differences between variables. According to this test, if the two variables are independent, there is no relationship between them.

### 3.4.1. Survey Results with Teachers

The survey of 123 teachers from a total of 281 teachers from 6 schools in Manavgat, Antalya, is as follows:

**Table: 1**  
**Demographic Information of the Surveyed Teachers**

		Frequency	Percent (%)
Gender	Female	67	54.5
	Male	56	45.5
Age	25-35	58	47.2
	36-40	26	21.1
	41-45	24	19.5
	46-50	9	7.3
	51 and above	6	4.9
Marital Status	Married	103	83.7
	Single	20	16.3
Children	Yes	87	70.7
	No	36	29.3

According to Table 1, 54.5% of the teachers who participated in the survey were female, and 45.5% were male. There were 58 participants between the ages of 25-35, 26 between the ages of 36-40, 24 between the ages of 41-45, 24 between the ages of 46-50, and 6 over the age of 51. Of the teachers who participated in the survey, 83.7% were married, and 16.3% were single. Amongst married participants of the survey, 70.7% had children, while 29.3% were childless.

**\* and \*\* represent values below and above the average, respectively.**

The table above shows that all the hypotheses tested for tax awareness were accepted (mean value 2 and  $\alpha = 0.05$ ). According to the test results, all the results obtained are different from the average.

The hypothesis test was applied to the questions prepared according to a 22 triple Likert scale on tax awareness. Questions were scored as 1=no, 2=partially, and 3=yes, and the average value was taken as 2 points. The question of whether a one-sample t-test analysed different responses deviated from the mean. According to the results of the analysis, the average scores of the scale were as follows:

- I think that taxes paid are used by the state on-site 1,697,
- I examine the budget items when the fiscal year starts 1,557,
- In Turkey, I think there is too much tax legislation 1,508,
- I think the tax legislation is easy and straightforward 1,463,
- I think the tax system is fair 1,270,
- I think that sufficient training has been given to increase tax awareness. 1,298,
- During the tax weeks, the revenue administration (tax offices) does activity 1,479,
- On 13.06.2007, I was informed about the taxable working protocol signed between MoNE and the Ministry of Finance 1,303,
- I was informed about [vergibilinci.gov.tr](http://vergibilinci.gov.tr) created after the protocol signed in 2007 1,248,
- I was informed about the tax awareness of the students in the seminars given by the Ministry of Education 1,508 points

by taking below the average value.

- I am aware of the taxes that one pays as a taxpayer 2,504,
- Knowing which tax is being paid makes it easy to pay taxes 2,715,
- Even if the seller does not give receipts/invoices during shopping, I would like receipts and invoices. 2,602,
- Today, I think that unpaid taxes increase the tax or debt burden of future generations 2,569,
- I find it true that tax is perceived as a burden among society 2,276,
- I think that applying heavy sanctions to tax evaders will reduce tax evasion 2,634,
- I think that amnesties adversely affect tax awareness 2,577,
- More transparent and accountable state administration increases tax awareness 2,852,
- I think increasing the education level in society will increase tax awareness 2,516,
- I think that emphasizing that tax is a responsibility of citizenship in the media, in symposiums and congresses will increase tax awareness 2,385,
- The tax awareness issue, which is said to be included in the Ministry of National Education curriculum action plan covering 2011-2013 for the fight against the informal economy, would be useful 2355 points.

The values given above are over the average.



**Table: 2**  
**Reliability Analysis for Tax Awareness (Cronbach Alpha Coefficients)**

	Question- all correlations	Alpha coefficient when the question is deleted
Q.1: Are you aware of the taxes you pay as a taxpayer?	.211	.15
Q.2: Does it make it easier for you to know how much tax is paid?	.356	.704
Q.3: Do you think that the tax you pay is used by the government on-site?	.447	.695
Q.4: Would you like it if sellers did not issue vouchers/invoices during purchasing?	.127	.722
Q.5: Can you review the budget items when the fiscal year starts?	.144	.722
Q.6: Do you think that unpaid taxes increase the tax or debt burden of future generations?	.248	.712
Q.7: Do you think that tax is perceived as a burden on society?	.232	.714
Q.8: Do you think that heavy sanctions on tax evaders will reduce tax evasion?	.403	.700
Q.9: Do you think that amnesties negatively affect tax awareness?	.004	.734
Q.10: Do you think there is too much tax legislation in Turkey?	.031	.729
Q.11: Do you think tax legislation is easy and understandable?	.232	.713
Q.12: Do you think the tax system is fair?	.223	.714
Q.13: Will more transparent and accountable government administration raise tax awareness?	.117	.720
Q.14: Do you think that sufficient training is provided to raise tax awareness?	.264	.711
Q.15: Do you think that increasing the education level of society will increase tax awareness?	.329	.705
Q.16: Do you think emphasizing that tax is a responsibility of citizenship in the media, symposiums, and congresses will increase tax awareness?	.442	.694
Q.17: Does the revenue administration (tax offices) carry out any activities during the tax weeks?	.210	.715
Q.18: Do you think the Interactive Tax Office, where you can handle all your transactions without coming to the tax office opened in February 2018, will help improve tax awareness?	.405	.700
Q.19: Have you been informed about the taxable working protocol signed between the Ministry of National Education and Finance on 13.06.2007?	.438	.697
Q.20: Were you informed about vergibilinci.gov.tr created after the protocol was signed in 2007?	.379	.703
Q.21: Would the activities to increase tax awareness included in the 2011-2013 curriculum of the Ministry of National Education action plan be beneficial for the fight against the informal economy?	.413	.698
Q.22: Have you been informed about how to instil tax awareness in students in seminars given by the Ministry of National Education?	.404	.698

Reliability alpha coefficient: 0.720

The teachers' responses to the survey were subjected to reliability analysis. As shown in Table 2, the reliability coefficient was determined to be 0.72. Accordingly, it was concluded that the scale was reliable. If the following questions are removed from the scale, the scale's reliability increases: "Would you like it if sellers did not issue vouchers/invoices during purchasing?", "Can you review the budget items when the fiscal year starts?", "Do you think that amnesties negatively affect tax awareness?". If any of the other questions are removed from the scale, its reliability decreases.

**Table: 3**  
**Mann Whitney U Test Results for Tax Awareness and Gender**

	Average of rankings		Mann Whitney U test	Z	Probability p
	Woman	Male			
Q.1: Are you aware of the taxes you pay as a taxpayer?	57.36	67.55	1565.000	-1.814	0.070 **
Q.2: Does it make it easier for you to know how much tax is paid?	57.17	67.78	1552.500	-2.343	0.019 *
Q.3: Do you think that the tax you pay is used by the government on-site?	59.15	65.41	1685.000	-1.063	.288
Q.4: Would you like it if sellers did not issue vouchers/invoices during purchasing?	62.79	61.05	1823.000	-0.337	.736
Q.5: Can you review the budget items when the fiscal year starts?	56.90	68.11	1534.000	-1.951	0.051 **
Q.6: Do you think that unpaid taxes increase the tax or debt burden of future generations?	60.78	63.46	1794.500	-0.498	0.618
Q.7: Do you think that tax is perceived as a burden on society?	57.18	67.77	1553.000	-1.779	0.075 **
Q.8: Do you think that heavy sanctions on tax evaders will reduce tax evasion?	58.82	65.80	1663.000	-1.357	.175
Q.9: Do you think that amnesties negatively affect tax awareness?	55.92	69.28	1468.500	-2.545	0.011 *
Q.10: Do you think there is too much tax legislation in Turkey?	62.78	61.07	1824.000	-0.300	.764
Q.11: Do you think tax legislation is easy and understandable?	65.57	57.72	1636.500	-1.402	.161
Q.12: Do you think the tax system is fair?	65.00	58.41	1675.000	-1.380	0.168
Q.13: Will more transparent and accountable government administration raise tax awareness?	58.34	66.38	1630.500	-2.196	0.028 *
Q.14: Do you think that sufficient training is provided to raise tax awareness?	58.90	65.71	1668.000	-1.342	.179
Q.15: Do you think that increasing the education level of society will increase tax awareness?	62.16	61.81	1865.500	-0.065	.948
Q.16: Do you think emphasizing that tax is a responsibility of citizenship in the media, symposiums, and congresses will increase tax awareness?	60.02	64.37	1743.500	-0.743	.457
Q.17: Does the revenue administration (tax offices) carry out any activities during the tax weeks?	58.52	66.16	1643.000	-1.332	.183
Q.18: Do you think the Interactive Tax Office, where you can handle all your transactions without coming to the tax office opened in February 2018, will help improve tax awareness?	59.93	64.47	1737.500	-0.784	0.433
Q.19: Have you been informed about the taxable working protocol signed between the Ministry of National Education and Finance on 13.06.2007?	57.06	67.91	1545.000	-2.327	0.020 *
Q.20: Were you informed about vergibilinci.gov.tr created after the protocol was signed in 2007?	58.51	66.17	1642.500	-1.691	0.091 **
Q.21: Would the activities to increase tax awareness included in the 2011-2013 curriculum of the Ministry of National Education action plan be beneficial for the fight against the informal economy?	59.94	64.46	1738.000	-0.772	.440
Q.22: Have you been informed about how to instill tax awareness in students in seminars given by the Ministry of National Education?	55.90	69.29	1467.500	-2.424	0.015 *

\* and \*\* represent significance at the 5% and 10% levels, respectively. The responses to the questions in the scale according to gender are also different from questions indicated with \* according to the 5% significance level and the questions indicated with \*\* according to the 10% significance level.

The Mann-Whitney U test was used to determine whether the answers to the questions in the scale differed according to gender. According to the teachers' answers, the Mann-Whitney U Test yielded  $p < 0.05$  in questions Q.2, Q.9, Q.13, Q.19, and Q.22. Accordingly, these questions' responses differed according to gender.

According to the answers given in Q.2, where the analysis yields a significant difference, women's average score is 57.17, and the average rank for men is 67.78. According to these results, men believe that they will increase their tax awareness if they know where taxes are being spent compared to women. In addition, according to S.9, the average rank for women was 55.92, and that for men was 69.92. In this context, men are more likely to believe that tax amnesties affect tax awareness negatively than women. In the same context, in Q.13, where the average rank for males is high, they believe that transparent and accountable state administration will increase tax awareness.

**Table: 4**  
**Mann Whitney U Test Results for Tax Awareness and Marital Status**

	Average of rankings		Mann Whitney U test	Z	Probability P
	Married	Single			
Q.1: Are you aware of the taxes you pay as a taxpayer?	61.19	66.15	947.000	-0.653	.514
Q.2: Does it make it easier for you to know how much tax is paid?	62.13	61.33	1016.500	-0.132	.895
Q.3: Do you think that the tax you pay is used by the government on-site?	60.47	69.90	872.000	-1.186	0.235
Q.4: Would you like it if sellers did not issue vouchers/invoices during purchasing?	63.13	56.20	914.000	-0.995	.320
Q.5: Can you review the budget items when the fiscal year starts?	61.71	63.50	1000.000	-0.231	.817
Q.6: Do you think that unpaid taxes increase the tax or debt burden of future generations?	63.27	55.48	899.500	-1.077	.281
Q.7: Do you think that tax is perceived as a burden on society?	63.65	53.50	860.000	-1.264	.206
Q.8: Do you think that heavy sanctions on tax evaders will reduce tax evasion?	62.38	60.05	991.000	-0.335	.737
Q.9: Do you think that amnesties negatively affect tax awareness?	64.87	47.23	734.500	-2.491	0.013 *
Q.10: Do you think there is too much tax legislation in Turkey?	61.97	62.15	1027.000	-0.023	.981
Q.11: Do you think tax legislation is easy and understandable?	57.73	83.98	590.500	-3.473	0.001 ***
Q.12: Do you think the tax system is fair?	60.64	69.03	889.500	-1.302	.193
Q.13: Will more transparent and accountable government administration raise tax awareness?	63.52	54.15	873.000	-1.895	0.058 **
Q.14: Do you think that sufficient training is provided to raise tax awareness?	61.68	63.63	997.500	-0.283	.777
Q.15: Do you think that increasing the education level of society will increase tax awareness?	61.77	63.20	1006.000	-0.200	.841
Q.16: Do you think emphasizing that tax is a responsibility of citizenship in the media, symposiums, and congresses will increase tax awareness?	62.27	60.63	1002.500	-0.208	0.835
Q.17: Does the revenue administration (tax offices) carry out any activities during the tax weeks?	62.08	61.60	1022.000	-0.062	.951
Q.18: Do you think the Interactive Tax Office, where you can handle all your transactions without coming to the tax office opened in February 2018, will help improve tax awareness?	64.19	50.73	804.500	-1.722	0.085 **
Q.19: Have you been informed about the taxable working protocol signed between the Ministry of National Education and Finance on 13.06.2007?	60.28	70.88	852.500	-1.684	0.092 **
Q.20: Were you informed about vergibilinci.gov.tr created after the protocol was signed in 2007?	60.88	67.78	914.500	-1.129	0.259
Q.21: Would the activities to increase tax awareness included in the 2011-2013 curriculum of the Ministry of National Education action plan be beneficial for the fight against the informal economy?	61.75	63.28	1004.500	-0.192	.847
Q.22: Have you been informed about how to instill tax awareness in students in seminars given by the Ministry of National Education?	62.13	61.35	1017.000	-0.104	.917

\* \*\*, \*\*\* express significance at the 5%, 10% and 1% significance levels, respectively. According to marital status, the responses to the questions in the scale are different according to the 5% significance level as indicated with \* and 10% significance level with \*\*, and questions indicated with \*\*\* are different from the 1% significance level.

The Mann-Whitney U test was used to determine whether the answers to the questions in the scale differ according to marital status. According to the responses from teachers, at the end of the Mann-Whitney U Test,  $p < 0.05$  was reached in questions Q.9 and S.11. The answers to these questions differed according to whether the respondents were married or single.

The results of the Mann Whitney U test revealed that there was a significant difference in S.9. The mean score for married people was 64.87, while that for males was 47.83. According to this average, married respondents were more likely than single ones to believe that amnesties will adversely affect tax awareness. In Q.11, where a difference arose, the average for the married respondents was 57.73, while the average for single respondents was 83.98. According to this, single respondents are more likely than married ones to believe that tax legislation is easy and understandable.

**Table: 5**  
**Mann Whitney U Test Results for Tax Awareness and Childhood Status**

	Average of rankings		Mann Whitney U test	Z	Probability p
	Yes	No			
Q.1: Are you aware of the taxes you pay as a taxpayer?	62.46	60.89	1526.000	-0.255	.798
Q.2: Does it make it easier for you to know how much tax is paid?	64.55	55.85	1344.500	-1.756	0.079 **
Q.3: Do you think that the tax you pay is used by the government on-site?	60.27	66.18	1415.500	-0.916	.359
Q.4: Would you like it if sellers did not issue vouchers/invoices during purchasing?	63.17	59.17	1464.000	-0.710	.478
Q.5: Can you review the budget items when the fiscal year starts?	61.95	62.13	1561.500	-0.028	.978
Q.6: Do you think that unpaid taxes increase the tax or debt burden of future generations?	65.54	53.44	1258.000	-2.062	0.039 *
Q.7: Do you think that tax is perceived as a burden on society?	64.93	54.92	860.000	-1.264	.206
Q.8: Do you think that heavy sanctions on tax evaders will reduce tax evasion?	62.62	60.50	1311.000	-1.538	.124
Q.9: Do you think that amnesties negatively affect tax awareness?	64.00	57.17	1392.000	-1.190	.234
Q.10: Do you think there is too much tax legislation in Turkey?	61.70	62.72	1540.000	-0.164	.869
Q.11: Do you think tax legislation is easy and understandable?	57.29	73.39	1156.000	-2.627	0.009 ***
Q.12: Do you think the tax system is fair?	61.82	62.43	1550.500	-0.116	.907
Q.13: Will more transparent and accountable government administration raise tax awareness?	63.74	57.79	1414.500	-1.483	.138
Q.14: Do you think that sufficient training is provided to raise tax awareness?	61.52	63.15	1524.500	-0.293	.769
Q.15: Do you think that increasing the education level of society will increase tax awareness?	61.43	63.38	1516.500	-0.335	.737
Q.16: Do you think emphasizing that tax is a responsibility of citizenship in the media, symposiums, and congresses will increase tax awareness?	61.67	62.79	1537.500	-0.175	.861
Q.17: Does the revenue administration (tax offices) carry out any activities during the tax weeks?	61.33	63.63	1507.500	-0.366	.714
Q.18: Do you think the Interactive Tax Office, where you can handle all your transactions without coming to the tax office opened in February 2018, will help improve tax awareness?	64.14	56.82	1379.500	-1.155	.248
Q.19: Have you been informed about the taxable working protocol signed between the Ministry of National Education and Finance on 13.06.2007?	61.39	63.49	1512.500	-0.412	.681
Q.20: Were you informed about vergibilinci.gov.tr created after the protocol was signed in 2007?	61.04	64.32	1482.500	-0.662	.508
Q.21: Would the activities to increase tax awareness included in the 2011-2013 curriculum of the Ministry of National Education action plan be beneficial for the fight against the informal economy?	61.30	63.68	1505.500	-0.370	0.711
Q.22: Have you been informed about how to instill tax awareness in students in seminars given by the Ministry of National Education?	61.52	63.15	1524.500	-0.270	.788

\*, \*\*, \*\*\* express significance at the 5%, 10% and 1% significance levels, respectively. According to marital status, the answers given to the questions in the scale are different according to the 5% significance level when indicated with the \*\* and the 10% significance level with the \*, and questions indicated with \*\*\* are different from the 1% significance level.

The Mann-Whitney U test was used to analyse whether the responses in the scale vary according to whether the respondents have children. According to the results of the analysis, these questions differed according to whether they have children, as the answers given by the teachers in the questionnaire were found to be  $p < 0.05$  in Q.6 and Q.11.

Upon examination of the Mann Whitney U test results, it was found that there was a significant difference in Q.6. The mean of the respondents who had children was 65.54, while those without children were 53.44. According to these average scores, children believe that taxes not collected today will increase future generations' tax or debt burden. In Q.11, where another difference arose, the average rank for respondents with children was 57.29, while the rank for those who did not was 73.39. According to this, respondents who do not have children believe that tax legislation is easy and understandable.

**Table: 6**  
**Kruskal Wallis-H Test Results of Tax Awareness Statements by Age Groups**

	Mean Rank (Average of rankings)					Chi-square	Probability (p)
	25-35	36-40	41-45	46-50	51 +		
Q.1: Are you aware of the taxes you pay as a taxpayer?	58.34	60.19	62.88	80.78	73.50	5.026	.285
Q.2: Does it make it easier for you to know how much tax is paid?	60.97	62.67	61.17	60.56	74.50	1.673	.796
Q.3: Do you think that the tax you pay is used by the government on-site?	60.86	64.67	60.69	76.67	44.67	3.815	0.432
Q.4: Would you like it if sellers did not issue vouchers/invoices during purchasing?	59.50	59.58	75.42	43.44	70.83	10.354	0.035 *
Q.5: Can you review the budget items when the fiscal year starts?	59.84	58.96	69.29	53.17	80.17	4.439	0.350
Q.6: Do you think that unpaid taxes increase the tax or debt burden of future generations?	58.97	63.85	62.29	61.72	82.50	3.586	0.465
Q.7: Do you think that tax is perceived as a burden on society?	56.72	67.23	68.38	77.11	42.17	7.144	.128
Q.8: Do you think that heavy sanctions on tax evaders will reduce tax evasion?	68.21	61.08	48.50	65.33	55.00	8.701	0.069 **
Q.9: Do you think that amnesties negatively affect tax awareness?	65.59	57.12	56.60	62.83	68-75	2.795	.593
Q.10: Do you think there is too much tax legislation in Turkey?	63.96	66.96	56.69	54.33	54.33	2.466	.651
Q.11: Do you think tax legislation is easy and understandable?	65.18	63.98	62.65	43.94	47.17	5.179	0.269
Q.12: Do you think the tax system is fair?	63.41	58.94	70.98	47.50	47.50	7.833	0.098 **
Q.13: Will more transparent and accountable government administration raise tax awareness?	59.92	60.00	67.00	69.50	59.50	3.655	0.455
Q.14: Do you think that sufficient training is provided to raise tax awareness?	55.03	63.90	77.56	51.28	75.00	13.691	0.008 *
Q.15: Do you think that increasing the education level of society will increase tax awareness?	65.72	51.37	65.46	52.28	72.92	6.531	.163
Q.16: Do you think emphasizing that tax is a responsibility of citizenship in the media, symposiums, and congresses will increase tax awareness?	60.61	55.06	72.46	64.50	59.92	3.910	.418
Q.17: Does the revenue administration (tax offices) carry out any activities during the tax weeks?	60.50	56.90	63.33	87.39	55.17	6.913	0.141
Q.18: Do you think the Interactive Tax Office, where you can handle all your transactions without coming to the tax office opened in February 2018, will help improve tax awareness?	62.00	59.79	64.00	66.28	57.17	.516	.972
Q.19: Have you been informed about the taxable working protocol signed between the Ministry of National Education and Finance on 13.06.2007?	62.15	58.69	63.17	70.22	57.92	1.548	.818
Q.20: Were you informed about vergibilinci.gov.tr created after the protocol was signed in 2007?	60.11	58.58	66.81	71.72	61.25	3.073	.546
Q.21: Would the activities to increase tax awareness included in the 2011-2013 curriculum of the Ministry of National Education action plan be beneficial for the fight against the informal economy?	60.03	54.88	67.35	64.61	86.58	5.643	0.227
Q.22: Have you been informed about how to instil tax awareness in students in seminars given by the Ministry of National Education?	58.75	64.46	63.96	73.83	57.17	2.430	.657

\* and \*\* represent significance at the 5% and 10% significance levels, respectively. The responses in the scale according to age groups are also different according to the 5% significance level of the questions indicated with \* and the 10% significance level of the questions indicated with \*\*.

The Kruskal Wallis-H Test was used to determine whether the tax-conscious statements in the scale differed according to age group. According to the analysis, if sellers do not give vouchers/invoices during purchasing, the responses to the question "Do you think sufficient training is provided to increase tax awareness?" and  $p < 0.05$  differ according to age group.

If the results are examined, teachers between the ages of 41 and 45 are more conscious of receiving vouchers/invoices during purchasing than other groups. The least conscious are teachers in the 45-50 age groups.

Another difference in the analysis arises from the question: 'Do you think sufficient training is provided to increase tax awareness?' According to the responses, teachers between the ages of 41 and 45 believe in the adequacy of tax awareness in education with a rate of 77.56. Contrastingly, teachers aged 45 and 50 had the lowest rate at 51.28 compared to other age groups, indicating their belief that the education provided is insufficient.

### **3.4.2. Findings of the Teacher Tax Perception Questionnaire**

Of the teacher tax perception survey participants, 54.5% are female, and 45.5% are male. The most significant participants fall into the 25-35 age group, accounting for 47.2% of survey respondents. Furthermore, 83.7% of the participants are married, while 70.7% have children.

The questionnaire was tested with reliability analysis. In the reliability analysis, although a Cronbach alpha coefficient above 0.5 was considered reliable by some researchers in similar studies, it was generally accepted that a value over 0.7 was reliable (Coşkun et al., 2017: 133). As a result of the analysis, the Cronbach alpha coefficient was found to be 0.72, and the scale was determined to be reliable. Although some of the questions in the scale are below the alpha coefficient, the majority of them are above it.

The relationship between tax awareness and gender was analysed using the Mann-Whitney U test in the questionnaire. As a result of the analysis, although there was no significant correlation between tax awareness and gender in most of the questions, it was concluded that men were more conscious than women according to the responses to some questions.

The Mann-Whitney U test was performed by considering the tax awareness and marital status of the participants. As a result of the test, no significant correlation was found between tax awareness and marital status, according to most of the responses. In addition, the Mann Whitney U test was used to assess whether parenthood is a factor in tax awareness. According to most responses, again, no significant correlation was found between tax awareness and parenthood due to the evaluation.

The study analyzed the relationship between tax awareness and various age groups using the Kruskal Wallis-H test. According to the analysis findings, it was concluded that teachers between the ages of 41 and 45 years were the most conscious.

#### 4. Conclusion

The development of tax awareness in society is significant for both governments and taxpayers. From the state's perspective, tax revenues will increase as taxpayers willingly fulfil tax-conscious societies' obligations. In addition, since taxpayers will fulfil their tax duties in a thorough and timely manner, the audit burden of the state and the costs incurred for tax collection will be reduced. In terms of taxpayers, citizens will develop citizenship awareness. They will question how tax revenues are used by the state and ensure that taxes are returned as services most effectively.

The formation and development of tax awareness in society are influenced by many elements, such as sociological, psychological, and structural factors. For example, people can be affected by environmental factors and view taxes as a burden. They may react in such a way as to avoid this burden, resulting in loss of tax revenue. The most significant problem countries are trying to tackle reducing tax revenue losses and tax delinquency by citizens seeking to avoid taxes. In this context, countries have restructured their revenue administrations, switched to a taxpayer-oriented approach, and implemented efforts to improve tax awareness in society.

Tax education at a young age is more effective than at a later age. Because people's education at a young age shapes their futures, they will be prevented from acquiring negative thoughts about taxation from their family or environment. In this context, to raise tax awareness at an early age, tax has started to be addressed in secondary school classes in partnership with the Ministry of National Education and The Revenue Administration. However, the importance here lies in each taxpayer's attitude towards taxation. It is believed that it would be more effective for teachers who have positive attitudes towards taxation to explain it to students at the beginning of their academic life.

Having been developed as a result of current research and surveys, the findings and results from this study have been used to formulate some suggestions. These proposals were developed to prevent tax adversities and ensure that taxpayers fulfil their obligations fully by developing tax awareness in society. They are:

- Teachers who undertake tax awareness training should be pre-educated in this field.
- It would be helpful to add the issue of tax morality to the curriculum of university students who are candidates for teacher training in tax awareness.

#### References

- Akbulut, E. (2014), "Mükelleflerin Vergiyi Algılama ve Tutum Analizi; Erzincan Örneği", *Yayınlanmamış Yüksek Lisans Tezi*, Erzincan Üniversitesi Sosyal Bilimleri Enstitüsü, Erzincan.
- Akdoğan, A. (2011), *Kamu Maliyesi*, Gazi Kitabevi, Ankara.

- Alabede, J. & Z.Z. Ariffin & K. Idris (2011), "Individual taxpayers' attitude and compliance behaviour in Nigeria: The moderating role of financial condition and risk preference", *Journal of Accounting and Taxation*, 3(5), 91-104.
- Alkan, A. (2009), "Vergi Bilinci ve Vergi Uygulamaları Karşısında Mükellef Davranışlarının Tespiti: Zonguldak İli Örneği", *Yayınlanmamış Yüksek Lisans Tezi*, Zonguldak Bülent Ecevit Üniversitesi Sosyal Bilimleri Enstitüsü, Zonguldak.
- Alp, B. & Ü. Töngür (2018), "Vergi Dairesi Başkanlığı Çalışanlarının Vergi Algıları: Antalya İli Örneği", *Akdeniz Üniversitesi İktisadi ve İdari Bilimler Dergisi*, 38, 151-172.
- Ayaş, I. & N.T. Saruç (2015), "Vergi Kültürü ve Vergi Ahlakı: İtalya- Türkiye", *Afyon Kocatepe Üniversitesi İktisadi ve İdari Bilimler Dergisi*, 17(2), 179-188.
- Ayyıldız, Y. & T. Vural & Y. Demirli (2014), *Vergiye Gönüllü Uyumu Etkileyen Faktörler: Bolu İli Alan Çalışması*, Abant İzzet Baysal Üniversitesi Yayınları: 2014/1.
- Cansız, H. (2006), "Vergi Mükelleflerinin Vergiyi algılama Hakkındaki Görüşleri: Afyonkarahisar İli Örneği", *Afyon Kocatepe Üniversitesi İktisadi ve İdari Bilimler Dergisi*, 8(2), 115-138.
- Çataloluk, C. (2008), "Vergi Karşısında Mükelleflerin Tutum ve Davranışları", *Selçuk Üniversitesi Sosyal Bilimler Enstitüsü Dergisi*, 20, 213-228.
- Çelik, K. (2013), "İlköğretim Çağında Vergi Algısının İncelenmesi: Zonguldak İli Örneği", *Yayınlanmamış Yüksek Lisans Tezi*, Bülent Ecevit Üniversitesi Sosyal Bilimler Enstitüsü, Zonguldak.
- Cibo, H. (2019), "Vergisel Uyuşmazlıkların Uzlaşma Yoluyla Çözümünün Vergiye Gönüllü Uyuma Etkisi", *Yayınlanmamış Doktora Tezi*, Zonguldak Bülent Ecevit Üniversitesi Sosyal Bilimleri Enstitüsü, Zonguldak.
- Coşkun, R. & R. Altunışık & E. Yıldırım. (2017), *Sosyal Bilimlerde Araştırma Yöntemleri (SSPS Uygulamalı)*, Sakarya Kitabevi, Sakarya.
- Demir, İ.C. & İ. Ciğerci (2016), "Vergi Bilincinin Oluşumunda Eğitimin Rolü: İlköğretim Öğrencileriyle Ampirik Bir Çalışma", *Yönetim ve Ekonomi*, 23(1), 127-143.
- Edizdoğan, N. & Ö. Çetinkaya & E. Gümüş (2011), *Kamu Maliyesi*, Ekin Kitapevi, Bursa.
- İpek, S. & İ. Kaynar (2009), "Demografik Faktörlerin Vergi Uyumuna Etkisi: Bir Anket Çalışmasının Sonuçları", *Maliye Dergisi*, 157, 116-130.
- İzgi, K. (2011), "Vergi Ahlakını Etkileyen Faktörler: Sakarya Üniversitesi Örneği", *Yayınlanmamış Yüksek Lisans Tezi*, Sakarya Üniversitesi Sosyal Bilimleri Enstitüsü, Sakarya.
- Karaca, R. (2015), "Vergi Bilinci ve Vergi Algısı: Kütahya İlinde İlköğretim Öğrencileri Üzerine Bir Araştırma", *Yayınlanmamış Yüksek Lisans Tezi*, Dumlupınar Üniversitesi Sosyal Bilimler Enstitüsü, Kütahya.
- Karaot, A. (2010), "İlköğretim Çağındaki Öğrencilerin Vergi Bilinç Düzeyi: İzmir İli Aliğa İlçesi Örneği", *Yayınlanmamış Yüksek Lisans Tezi*, Çanakkale Onsekiz Mart Üniversitesi Sosyal Bilimleri Enstitüsü, Çanakkale.
- Karatoy, B. (2009), "Vergiye Gönüllü Uyumu Sağlamaya Hizmet Edecek Vergi Uygulamaları ve Politikaları", *Yayınlanmamış Yüksek Lisans Tezi*, Marmara Üniversitesi Sosyal Bilimleri Enstitüsü, İstanbul.



- Koban, E. & J. Bulu (2017), "Yükseköğretim Öğrencilerinin Vergi Farkındalığı ve Vergiye Gönüllü Uyuma Yönelik Yaklaşımlarının Değerlendirilmesi (Gaziantep Üniversitesi Özelinde Bir Değerlendirme)", *Sosyal Bilimler Dergisi*, 4(12), 118-139.
- Ömürbek, N. & H.G. Çiçek & S. Çiçek (2007), "Vergi Bilinci Üzerine Bir İnceleme: Üniversite Öğrencileri Üzerinde Yapılan Anketin Bulguları", *Maliye Dergisi*, 153, 102-122.
- Organ, İ. & B. Yegen (2013), "Vergi Bilinci ve Vergi Ahlakı Oluşumunda Muhasebe Meslek Mensuplarının Rolü: Adana Örneği", *Atatürk Üniversitesi İktisadi ve İdari Bilimler Dergisi*, 27(4), 241-271.
- Özen, A. & B.K. Altunoğlu & E. Öztornacı (2015), "Orta Öğretim Düzeyindeki Öğrencilerin Vergi Algılamaya Düzeylerine İlişkin Ampirik Bir Değerlendirme", *Yönetim ve Ekonomi*, 22(2), 279-289.
- Özgün, Z. & C. Yüksel (2018), "Mersin'de Mükelleflerin Vergi Algısı, Vergi Bilinci ve Vergi Ahlakı Düzeyinin Ölçülmesi", *Mersin Sosyal Bilimler Enstitüsü Dergisi*, 1(2), 33-48.
- Özgün, Z. (2017), "Maliye Disiplininde Alternatif Bir Yöntem Olarak "Mali Sosyoloji": Vergi Algısı ve Bilinci Üzerine Sosyolojik Bir Analiz", *Yayınlanmamış Yüksek Lisans Tezi*, Mersin Üniversitesi Sosyal Bilimleri Enstitüsü, Mersin.
- Sağbaşı, İ. & A. Başoğlu (2005), "İlköğretim Çağındaki Öğrencilerin Vergileri Algılaması: Afyonkarahisar İli Örneği", *Afyon Kocatepe Üniversitesi İktisadi ve İdari Bilimler Fakültesi Dergisi*, 7(2), 123-144.
- Sağlam, M. (2013), "Vergi Algısı ve Vergi Bilinci Üzerine Bir Araştırma: İktisadi ve İdari Bilimler Fakültesi Öğrencilerinde Vergi Algısı ve Bilinci", *Sosyoekonomi*, 19(19), 316-334.
- Savaşan, F. & H. Odabaş (2005), "Türkiye'de Vergi Kayıp ve Kaçaklarının Nedenleri Üzerine Ampirik Bir Çalışma", *Sosyal ve Ekonomik Araştırmalar Dergisi*, 5(10), 1-28.
- Teyyare, E. & E. Kumbaşı (2016), "Vergi Bilinci ve Vergi Ahlakının Gelişmesinde Maliye Bölümü Eğitiminin Rolü", *Abant İzzet Baysal Üniversitesi Sosyal Bilimler Enstitüsü Dergisi*, 16(4), 1-29.
- Tosuner, M. & İ.C. Demir (2007), "Toplumsal Bir Olgu Olarak Vergi Ahlakı", *Gazi Üniversitesi İktisadi ve İdari Bilimler Dergisi*, 9(3), 1-20.
- Yardımcıoğlu, F. & K. Şahpaz & Ö. Akgül (2014), "Fırıncı Esnafın Vergi Bilinci ve Vergi Algısı: Sakarya İli Örneği", *Siyaset, Ekonomi ve Yönetim Araştırmaları Dergisi*, 2(3), 59-81.
- Yegen, B. (2013), "Vergi Bilinci ve Vergi Ahlakı Oluşumunda Muhasebe Meslek Mensuplarının Rolü: Adana İli Örneği", *Yayınlanmamış Yüksek Lisans Tezi*, Pamukkale Üniversitesi Sosyal Bilimleri Enstitüsü, Denizli.
- Zorlu, Ö. (2012), "İlköğretim Çağındaki Öğrencilerin Vergi Bilinci Düzeyi ve Vergi Bilinci Düzeyi İle İlgili Örnek Uygulama (Ankara İli Örneği)", *Yayınlanmamış Yüksek Lisans Tezi*, Gazi Üniversitesi Eğitim Bilimleri Enstitüsü, Ankara.

Reproduced with permission of copyright owner. Further reproduction prohibited without permission.