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Research Article

Determinant of Tax Compliance Perception among University undergraduate Accounting and Non-accounting students in Botswana

***Dr. Pritika Singh Baliyan [1] and Mr. Ishmael Gosaitse Foda [2]**

[1] Senior Lecturer, Faculty of Business, University of Botswana, Southern Africa.
[2] Finance Manager, University of Botswana, Southern Africa.

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***Corresponding author: Dr. Pritika Singh Baliyan**
Senior Lecturer, Faculty of Business, University of Botswana, Southern Africa.

Abstract
The study wanted to establish whether tax compliance perception between undergraduate students at the University of Botswana has a significant difference between those who did taxation courses and those who did not. This study was mainly comparing perceptions between accounting students under business and non-business undergraduate students at the University of Botswana regarding tax compliance decisions and importance of tax education at tertiary level. The study had targeted 270 undergraduate students and only 216 questionnaires were filled. The students were dividing into two categories of business and non-business students. An independent t-test was used to test whether there was any significant difference between perceptions of the group. The results of the study indicated that there is no significant difference between undergraduate students who did a tax course and the ones who did not. The results suggests that an overwhelming majority (78%) of respondents agreed that their peers and family would not support their decisions of not complying with tax laws. The results indicated that 77% of respondents agreed that community leaders would not support their decision of failing to comply with tax laws. The study also investigated that there is no significant difference between male and female students regarding their tax compliance decision. Therefore, it is recommended that Botswana Unified Revenue Services (BURS) should persuade tertiary institutions in Botswana to consider introducing tax subjects to non-accounting students to strengthen their tax awareness obligation.

Keywords: *Tax compliance, tax law, Tax education, undergraduate students, tertiary level, and BURS.*

INTRODUCTION

Some previous research has demonstrated that tax knowledge significantly impacts tax compliance. In Malaysia, studies by Kasipillai et al. (2003) and Loo (2006) identified a relationship between tax knowledge and tax compliance Yusof A. M.; Safeei R; & Chuen, L.C. (2024). Tax education, according to Kurniawan (2020), education can improve tax knowledge and influence taxpayer compliance behaviour. Tax education has been said to be the vehicle that can improve tax compliance. Phillimon and Mokaya (2018) "tax education is necessary to increase public awareness especially in areas concerning taxation laws, the role of tax in national development and especially to explain how and where the money collected is spent by the government".

To identify certain tax literacy competency domains that should be included in a taxpayer education curriculum. These content domains consist first of a knowledge domain which includes disciplinary, interdisciplinary, epistemic, and procedural knowledge components. Second, the skills domain should include components of cognitive and meta-cognitive, social and emotional, as well as physical and practice skills, De Clercq, B. (2023).

According to international centre for tax and development (ICDT) (2018) targeting youth on taxation matters has some advantages as it sets a solid foundation for a better taxpaying culture in the future. Therefore, this study aims at finding out if tax education has an influence on undergraduate student perceptions towards tax compliance by comparing the perceptions of those who have undertaken taxation course and those who have not in Botswana.

Gitaru (2017) author further points out that taxation has non- revenue objectives which are not focusing on financing government operational expenditure. It is also used as a tool to carry out national objectives of social and economic development through protection of local industries against foreign competition by increasing local import taxes; it serves as a bargaining tool in trade negotiations with other countries.

Tax compliance is a major problem for many tax authorities and is not an easy task to persuade taxpayers to comply with and it has emerged as an area of worldwide concern. Donnelly (2019) estimates that south Africa is losing about R7billion in tax annually because of tax avoidance by multinationals. The author in her article asserts that 98% of the tax loss is linked to profit shifting by the biggest 10% of multinational corporations. The effects can be particularly pernicious in developing countries because historically, in developing countries, a substantial amount of tax revenue has been collected from large corporations.

The South African Revenue Service also acknowledges that it faces various risks, such as revenue collection uncertainty, unfavourable public perceptions, and low compliance. Despite South Africa’s sophisticated taxation system, improvements to taxpayer education may provide the most comprehensive opportunity to allay these risks. Greenham, D.C.; Ramlal, R. & Stain bank, J.L. (2023)

Prior to British colonial rule, there was no clear form of taxation in Bechuanaland (Botswana) as we know it today Minchin & Kelly (1997). In 1899, the advent of British rule and authority saw the first introduction of taxation in Botswana in the form of a hut tax which was levied against huts occupied by natives. As per Orders in council and proclamations (1890) the first attempt to enact more equitable and adequate taxation legislation came about by way of proclamation No 70 of 1922. At that time, tax was income based, and taxpayers were obliged to file tax returns (Proclamations and Notices, 1922).

After Bechuanaland become independent from the British in 1966 to become a “Republic of Botswana” after various past amendments to existing tax legislation, a consolidating enactment was required. The year 1973 saw the enactment of the income tax Act of Botswana which is still the primary tax law of the country to date Minchin &Kelly (1997).

Botswana taxpayers have found with different levels of tax compliance Nkwe (2013) the issue of tax compliance is a big problem. The author argues that government is failed to collect enough taxes and people are not complying and asserts that the problem of non-compliance in Botswana is highly assumed to be related to attitude. Botswana is faced with many challenges in years and tax collection has been one of the most difficult to improve (Dikuelo, 2016). Botswana Unified Revenue Services (BURS) general commissioner was quoted by Mmegi news reporter has reported that they still face some constraints in collecting the optimum tax and customs revenues that can potentially be collected. Basing on the report by Seitshiro of Sunday standard newspaper of February 2024, Botswana Unified Revenue Services (BURS) acting general commissioner was quoted as bemoaning the low level of tax literacy in Botswana.

Research Gap

“Low tax compliance culture is a major concern for the policy makers in many developing countries” Misra (2004) and Botswana are not an exception in this regard. Research by Machogu and Amayi (2014) has identify that there is a positive relationship between taxpayer education and voluntary tax compliance. The authors state that tax education will provide the necessary tax knowledge to comply with tax matters and change the perceptions and attitudes towards tax compliance by creating a more positive attitude.

Most prior research have focused on tax education offered by tax authorities to the taxpayers and not on tax curriculum offered by learning institutions which are preparing the future taxpayers.

The specific objectives of this study are:

- To compare perceptions towards tax compliance of students who have done taxation courses and those who have not.
- To compare among students regarding the role and importance of tax education at tertiary level between those who have done taxation courses and those who have not.
- To determine whether tax compliance perceptions differ among male and female undergraduates’ students.

LITERATURE REVIEW

Fredrick and Peter (2019) assert that tax compliance is compliance with reporting requirements, meaning that the taxpayer files all required tax returns at the proper time and that the returns adequately report tax liability in accordance with the internal revenue code, regulations and court decisions applicable at the time of returns filed. Tax non-compliance has two main categories which involves tax evasion and tax avoidance (Mohamad & Ali, n.d). The authors further argue that "tax evasion is an illegal activity which involves a taxpayer deliberate contravention of the tax law in order to eliminate tax liability by not filing income tax returns altogether or misinterpreting tax liability amount. Tax avoidance on the other hand is a legal activity because tax laws are used to reduce the tax amount payable.

Hove and Hove (2016) in their study of the causes of tax avoidance and tax evasion in Zimbabwe using descriptive statistics and discriminant analysis to achieve their goal found that SMEs had the potential to evade tax than large corporation. The authors cited corruption, high tax rates, and lack of trust government and tax officials as the reasons for tax evasion. norm and tax morale have significant correlation towards tax non-compliance attitude.

Demographic factors have a positive relationship with tax compliance Fredrick & Peter (2019). According to Mahaso (2018) older taxpayers are more compliant than younger taxpayers. Singh and Mbekomize (2009) in their article on factors contributing to tax evasion supported the position of Mahaso (2018) that older people are more compliant than young people. Many prior research have reported that female taxpayers are more compliant than their male counterpart (Fredrick & Peter, 2019). Palil, Akir and Ahmad (2013) submit that education improves attitudes, and mind sets towards tax avoidance and tax evasion. Barbuta-Misu (2014) reports that self- employed taxpayers have more chance for tax evasion than salaried employees.

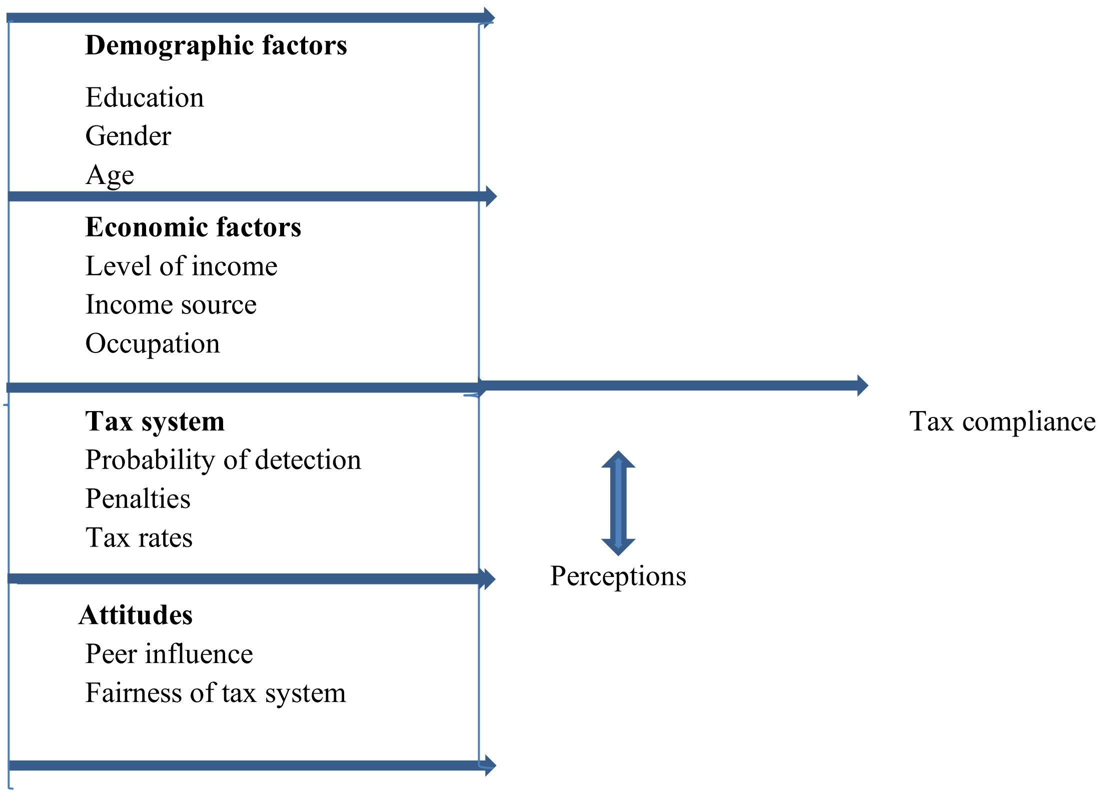
In Botswana a study was conducted by Baliyan and Mbekomize (2009) on views of undergraduate and graduate business students on factors contributing to tax evasion. The results of the study were achieved using one sample t-test and independent t-tests where students indicated that the fact that government is not providing enough services to the people, tax rate are too high, income is low would lead to tax evasion.

Hastuti (2014) conducted a study in Indonesia which was aimed at investigating contextual and ethical tax awareness between business and non-business students. Using independent t-test to test tax awareness and cross tabulation analysis to test student's perceptions, the results indicated that both groups agree that tax awareness is important and there is a strong need to learn about tax.

Kwok and Yip (2018) undertook a study to examine how tax education improves tax compliance on students. The authors found that the positive effect of tax education on tax compliance was weaker for postgraduates than undergraduates. However, the negative effects of the level of education on the association between tax education and tax compliance were mitigated by work experience and tax paying experience.

Conceptual framework

The conceptual framework can better explain the natural progression of the phenomenon to be studied.



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The above proposed conceptual framework gives an illustration on signficance relationship between factors contributing to tax compliance and tax compliance. This shows that there is a direct link between demographic factors and tax compliance.

Research Methodology

The present study is a descriptive study. The study aims to describe the perceptions of undergraduate students both business and non-business, females, and males about their tax compliance decisions. Descriptive study involves observing and describing the behaviour of the subjects without influencing it. The target population of the study will be selected business and non-business undergraduate students at the University of Botswana in Gaborone. Business students group consists of students that are learning or have learnt taxation as a subject. This group is expected to have more comprehensive understanding of tax, they have higher level of tax awareness, higher level of the perceptions of the need for and importance of tax as a subject. Non-business students group consists of students who do not learn or have not learnt tax as a subject.

		Business		**Non-Business**	
	Faculty	**Programme**	**Number**	**Programme**	**Number**
1	Faculty of Business	Bachelor of Accounting Diploma in Accounting and business studies	90 86		
2	Faculty of Medicine	-		Bachelor of Medicine, Bachelor of Surgery	48
3	Faculty of Health Sciences			Bsc - Environmental Health	49
4	Faculty of engineering	-		Bachelor of engineering (Civil)	40
5	Faculty of Education	-		Bachelor of Physical education	68
	Total		**176**		**233**

Study Sample: Sampling in this study was done in two stages. In stage one (1) the stratified random sampling technique will be used to determine the number of students (sample size) to complete the questionnaire per faculty and per programme. In stage 2 convenience sampling was used to identify the students to complete the questionnaire. The questionnaires were used to collect quantitative data that provided statistical descriptions, relationships, and analysis. A questionnaire is a research instrument consisting of a series of questions and other prompts for the purpose of gathering information from respondents.

The sample size for undergraduate business and non-business students will be calculated based on Yamane's formula (Adekola, Allen, Tinuola, 2017). There are 123 business students, and 147 non-business students were sampled. The questionnaire was used to collect data and a descriptive analysis were used for data analysis.

The targeted respondents are 270 students from five faculties in the University of Botswana. Two hundred and seventy (270) were distributed and only 216 students participated in the study with 52 questionnaires not returned and only were incomplete. The usable questionnaires returned had 123 female students and 93 male students. The business group consists of Bachelor of accounting and diploma in accounting and business studies while the non-business group consists of Bachelor of Engineering (civil engineering), Bachelor of Medicine (MBBS-surgery), Bachelor of Education (Sports Science), and Bachelor of Science (Environmental Health).

Table 1. Demographic characteristics of the respondents

Variable	Frequency	Percentage (%)
Gender		
Male	93	43.1
Female	123	56.9
	216	100
Age		
20<30 years	191	88.4
31<40 years	17	7.9
41<45 years	7	3.2
>46 years	1	0.5
	216	100

Programme of study		
Business	113	52.3
Non-business	103	47.7
	216	100
Tertiary certificate		
Diploma	50	23.1
Bachelor's degree	166	76.9
	216	100

Table 2: Respondents' perceptions towards tax compliance

	A %	**N %**	**D %**	**Mean**
Variable				
The government utilizes a reasonable amount of tax revenue to achieve social goals such as the provision of benefits for low-income families would encourage me to fully comply to tax law	57.9	20.6	21.5	3.53
Everyone pays their share of income tax under the current income tax system encourages me to fully comply with tax laws	59.7	25.9	22.7	3.41
More benefits to low income compared to high income earners would make me fully comply with tax law.	45.4	25.9	22.7	3.23
Spending of too much tax revenue on unnecessary welfare assistance will discourage me from complying with tax laws fully	64.1	16.7	19.1	3.73
Individuals with similar amounts of income pay similar amounts of income tax would make me fully comply with tax law.	70.1	18.2	11.7	3.78
Income tax compared with other taxpayers earning an equivalent amount of income would make me fully comply with tax law.	63.7	19.5	16.3	3.69
It is fair for high income earners to be taxed at progressively higher tax rates than middle income earners would encourage me to comply with tax laws.	71.2	14.4	14.4	3.87
It is fair for individuals who deliberately evade paying their taxes to be penalized to tax evaded makes me fully compliant.	73.5	17.7	8.9	3.92
The degree of punishment for evading taxes should depend on the degree of non-compliance encourages me to be fully compliant with tax laws.	54.4	23.7	8.8	3.82
It is fair for initial late payment penalty on unpaid taxes imposed on non-compliant taxpayers would make me tax compliant.	66.0	25.1	8.8	3.76
Income tax system is a legitimate way for the government to collect revenue to manage the economy would make me fully comply with tax laws.	69.7	20.5	9.8	3.86
My belief that non-compliant taxpayers can be imprisoned if found guilty of evading tax would encourage me to fully comply with tax laws.	59.1	29.8	11.2	3.70
My family and peers would not support my decision of failing to comply with tax laws.	77.6	14.9	7.5	4.06
My community leaders would not support my decision of failing to comply with taxes	77.3	14.0	8.8	3.97
Taxpayers may commit non-compliance if non-compliance is consistent within group expectation and norms	59.0	29.8	11.2	3.70

Results show that more than three-quarter (78 %) of respondents agreed with the statement that my family and peers would not support my decision of failing to comply with tax laws. More than three-quarter (77 %) of respondents agreed with the statement that my community leaders would not support my decision of failing to comply with taxes. Results also show that 74.0% of respondents agreed belief that it is adequate for individuals who deliberately evade paying their taxes to be penalized proportionately to tax evaded makes me fully compliant. In addition, results show that 71.2% of respondents agreed with the statement that my belief that it is fair for high income earners to be taxed at progressively higher tax rates than middle income earners would encourage me to comply with tax laws. More than half (58% ;58%) of respondents agreed with statements that my belief that government utilizes a reasonable amount of tax revenue to achieve social goals such as the provision of benefits for low-income families would encourage me to fully comply to tax law. Just above half (54%) of respondents agreed with the statement that my belief that the degree of punishment for evading taxes should depend on the degree of non-compliance encourages me to be fully compliant with tax laws. More than two-fifth (45%) of respondents agreed with the statement that my belief that government provides more benefits to low income compared to high income earners would make me fully comply with tax law. The results show that the mean score range between 3.23 and 4.06. The highest mean score (4.06) for those with the belief that my family and peers would not support my decision of failing to comply with tax laws.

Table 3: Respondents' Perceptions towards the role of tax education

	A %	N %	D %	Mean
Knowledge about tax is appropriate at undergraduate level.	93.0	5.1	1.8	4.56
Tax education would help compute tax liability correctly when working	92.7	6.8	0.5	4.47
Learning about tax would make learners understand why government levy taxes	92.9	5.7	1.4	4.45
Learning about taxes will help learners understand why they should pay taxes in future	89.3	8.4	2.3	4.38
Tax subjects are very important and should be introduced in all faculties at undergraduate level	85.4	11.7	2.8	4.33
Learning about taxes at undergraduate level will help learners know how public sector activities are financed	84.4	8.4	3.3	4.29
Teaching students the tax system will help them understand how to prevent issues of non-compliance with taxes in future	89.8	7.4	2.8	4.34
Learning tax at undergraduate level will help learners understand that stability of society and development of the economy depends on voluntary tax compliance	88.4	7.9	3.8	4.33
Teaching student about taxes has the potential to close the non-compliance gap in future	85.8	10.4	3.7	4.28

Results also show a majority (93 %) agreed with the statement that learning about tax would make learners understand why government pay taxes in future. Almost 9 out of 10 (90 %) of respondents agreed that teaching students the tax system will help them understand how to prevent issues of non-compliance with taxes in future. Results further, show that most (89 %) of respondents agreed with the statement that learning about taxes will help learners understand why they should pay taxes in future. Moreover, results show that a majority (88.4%) of respondents agreed with the statement that learning tax at undergraduate level will help learners understand that stability of society and development of the economy depends on voluntary tax compliance. Most (86 %) of respondents agreed with the statement that teaching student about taxes has the potential to close the non-compliance gap in future. Furthermore, results show that most (85;84%) agreed with the statements that tax subjects are very important and should be introduced in all faculties at undergraduate level and learning about taxes at undergraduate level will help learners know how public sector activities are financed.

Table 4: Comparison of perceptions towards tax compliance between students who have done taxation course and those who not.

	Business		Non-Business		t-test for equality of means	
Variable	**Mean**	**Std dev.**	**Mean**	**Std dev.**	**T**	**Sig**
The government utilizes a reasonable amount of tax revenue to achieve social goals such as the provision of benefits for low-income families would encourage me to fully comply to tax law	3.53	1.106	3.55	1.316	-.135	.037
Everyone pays their share of income tax under the current income tax system encourages me to comply with tax laws	3.31	1.055	3.52	1.18	-1.436	.213
The government provides more benefits to low income compared to high income earners would make me fully comply with tax law.	3.20	1.33	3.27	134	-.430	.015
Government spends too much tax revenue on unnecessary welfare assistance will discourage me from complying with tax	3.83	1.36	3.59	1.324	1.323	.866

laws fully						
Individuals with similar amounts of income tax pays similar amounts of income tax would make me fully comply with tax law.	3.74	1.061	3.82	1.11	-.535	.886
To pay a similar share of income tax compared with other taxpayers earning an equivalent amount of income would make me fully comply with tax law.	3.70	1.14	3.68	1.236	.121	.635
It is fair for high income earners to be taxed at progressively higher tax rates than middle income earners would encourage me to comply with tax laws.	3.90	1.215	3.86	1.213	.270	.886
My belief that it is fair for individuals who deliberately evade paying their taxes to be penalized proportionately to tax evading makes me fully compliant.	3.98	1.049	3.85	1.097	.867	.363
My belief that the degree of punishment for evading taxes should depend on the degree of non-compliance encourages me to be fully compliant with tax laws.	3.82	1.124	3.84	1.064	.-.116	.560
It is fair for initial late payment penalty on unpaid taxes imposed on non-compliant taxpayers would make me tax compliant.	3.76	1.057	3.77	1.093	-.089	.631
The income tax system is a legitimate way for the government to collect revenue to manage the economy would make me fully comply with tax laws.	3.88	1.064	3.87	1.063	.591	.055
Non-compliant taxpayers can be imprisoned if found guilty of evading tax would encourage me to fully comply with tax laws.	3.61	1.172	3.96	1.154	-2.149	2.30
My family and peers may not support my decision of failing to comply with tax laws.	4.08	1.032	4.05	.958	.172	.324
My community leaders would not support my decision of failing to comply with taxes	3.97	1.026	3.96	1.074	.080	.917
Taxpayers may commit non-compliance if non-compliance is consistent within group expectation and norms	3.66	1.151	3.73	1.056	-.489	.264
Average	3.73	16.9	3.75	10.0	0.03	

Table 4 shows a analysis of business and non-business students' perceptions towards tax compliance. With an average mean score of 3.73 business students appear to have slightly low perceptions than non-business students who have a mean score of 3.75. The supremacy of non-business students' perceptions towards tax compliance is reflected in most items expect for "My belief that government spends too much tax revenue on unnecessary welfare assistance will discourage me from complying with tax laws fully, "My belief it is fair to pay similar share of income tax compared with other taxpayers earning an equivalent amount of income would make me fully comply with tax law, "my belief that it is fair for high income earners to be taxed at progressively higher tax rates than middle income earners would encourage me to comply with tax laws. Non-business students have higher mean score 3.52 compared to business students mean score 3.31, is not significantly (0.213). In 6 items out of the 16 items in which non-business have better perceptions about compliance than business students the differences are statistically significant only in 2 two items.

Table 5. Compare views of students regarding the importance of tax education at tertiary level between those who did taxation course and those who did not.

	Business		Non-Business		t-test for equality of means	
Variable	**Mean**	**Std dev.**	**Mean**	**Std dev.**	**T**	**Sig.**
Knowledge about tax is appropriate at undergraduate level	4.55	.830	4.55	.590	0.12	.141
Learning tax would help compute tax liability correctly when	4.60	.605	4.35	.718	2.646	.179

working						
Learning about tax would make learners understand why government levy taxes	4.35	.718	4.59	.670	2.854	.927
Learning about taxes will help learners understand why they should pay taxes in future	4.59	.670	4.31	.734	-1.444	.472
Tax subjects are very important and should be introduced in all faculties at undergraduate level	4.39	.882	4.25	.767	1.223	.293
Learning about taxes at undergraduate level will help learners know how public sector activities are financed	4.30	.863	4.27	.757	.253	.076
Teaching students the tax system will help them understand how to prevent issues of non-compliance with taxes in future	4.38	.824	4.31	.829	.628	.627
Learning tax at undergraduate level will help learners understand that stability of society and development of the economy depends on voluntary tax compliance	4.39	.814	4.29	.824	.888	.525
Teaching student about taxes has the potential to close the non-compliance gap in future	4.31	.956	4.26	.843	.350	.196
Average	**4.43**	**0.80**	**4.35**	**0.748**	**0.84**	

Table 5 shows a comparison of business and non-business students' views regarding the importance of tax education at tertiary level between those who did taxation course and those who did not. Results show that business students and non-business students scored the same mean for statement that "learning about tax is appropriate at undergraduate level (mean=3.55) and is not statistically significant (p =.141). On other hands, results show that business students have higher mean score 3.60 regarding learning tax would help compute tax liability correctly when working compared to non-business students with mean score 2.35 and is not statistically significant (p value=.179). Results also show that non-students slightly have a mean score 4.59 regarding learning about tax would make learners understand why government levy taxes compared to business students who have (mean score=4.35), is not statistically significant (p=.927). Results show business students have a higher mean score of 4.59 for statement "learning about taxes will help learners understand why they should pay taxes in future compared to non-business students who have a mean score (4.31). Furthermore, results show that business students also have a mean score 4.39 for statement "tax subjects are very important and should be introduced in all faculties at undergraduate level compared to non-business students with a mean score (4.25) and is not statistically significant (p value=.293). Business students and non-business students have the same mean score (4.30; 4.27)

Table 6: **Comparison of perceptions towards tax compliance between male and female students**

	Male		**Female**		**t-test for equality of means**	
Variable	**Mean**	**Std dev.**	**Mean**	**Std dev.**	**t**	**Sig**
Government utilizes a reasonable amount of tax revenue to achieve social goals such as the provision of benefits for low-income families would encourage me to fully comply to tax law.	2.71	1.327	2.38	1.254	1.795	.133
Everyone pays their share of income tax under the current income tax system encourages me to fully comply with tax laws.	2.87	1.375	2.58	1.247	1.597	.244
Government spends too much tax revenue on unnecessary welfare assistance will discourage me from complying with tax laws fully.	2.22	1.258	2.25	1.325	-.157	.490
Individuals with similar amounts of income tax pays similar amounts of income tax would make me fully comply with tax law.	2.21	1.048	2.21	1.100	.050	.457
It is fair to pay similar share of income tax compared with other taxpayers earning an equivalent amount of income would make me fully comply with tax law.	2.30	1.147	2.36	1.321	-.347	.053

It is fair for high income earners to be taxed at progressively higher tax rates than middle income earners would encourage me to comply with tax laws.	2.14	1.187	2.09	1.223	.282	.616
It is fair for individuals who deliberately evade paying their taxes to be penalized proportionately to tax evaded makes me fully compliant.	2.19	1.104	1.94	0.916	1.831	.053
The degree of punishment for evading taxes should depend on the degree of non-compliance encourages me to be fully compliant with tax laws.	2.17	0.937	2.09	1.223	.561	.122
It is fair for initial late payment penalty on unpaid taxes imposed on non-compliant taxpayers would make me tax compliant.	2.18	0.908	2.20	1.032	-.123	.260
Income tax system is a legitimate way for the government to collect revenue to manage the economy would make me fully comply with tax laws.	2.14	1.050	2.13	1.100	.082	.731
Non-compliant taxpayers can be imprisoned if found guilty of evading tax would encourage me to fully comply with tax laws.	2.15	1.181	2.31	1.219	-.966	.329
My family and peers would not support my decision of failing to comply with tax laws.	1.99	0.995	1.91	1.076	.535	.209
My community leaders would not support my decision of failing to comply with taxes	2.05	0.994	1.98	1.030	.489	.656
taxpayers may commit non-compliance if non-compliance is consistent within group expectation and norms	2.40	1.169	2.21	1.043	1.307	.216
Average	**2.31**	**1.140**	**2.23**	**1.172**	**0.508**	**0.338**

Table 6 shows that the average score 2.31 of male students appear to have slightly positive perceptions than female students who have a mean score of 2.23.The supremacy of male students' perceptions towards compliance is reflected in most of the items expect in " My belief that government spends too much tax revenue on unnecessary welfare assistance will discourage me from complying with tax laws fully" ,"My belief it is fair to pay similar share of income tax compared with other taxpayers earning an equivalent amount of income would make me fully comply with tax law and "My belief that it is fair for initial late payment penalty on unpaid taxes imposed on non-compliant taxpayers would make me tax compliant. While "My belief it is fair to pay similar share of income tax compared with other taxpayers earning an equivalent amount of income would make me fully comply with tax law between male students and female counterparts is statistically significant (Sig =0.053) the difference about my belief it is fair to pay similar share of income tax compared with other taxpayers earning an equivalent amount of income would make me fully comply with tax law is not (Sig =.616). Male students and female students assessed themselves equally about "My belief that individuals with similar amounts of income tax pays similar amounts of income tax would make me fully comply with tax law (Mean =2.21).

Research findings

Using descriptive method, this sought to find out whether students' perceptions towards tax compliance differ between those who have done taxation course(s) and those who have not. Findings of the study indicated that perceptions non-business students tend to have slightly higher positive perception towards tax compliance particularly on the belief that government utilizes a reasonable amount of tax revenue to achieve social goals such as the provision of benefits for low-income families would encourage me to fully comply to tax law compared to business students. Findings from this study also show that non-business students have slightly higher mean score on the statement "my belief that everyone pays their share of income tax under the current income tax system encourages me to fully comply with tax laws compared to business students. This finding is not consistent with Kwok and Yip (2018) who found out that tax education influenced tax compliance significantly more for undergraduates than for post-graduate students. Non-business students have higher mean score about the statement that "my belief that government provides more benefits to low income compared to high income earners would make me fully comply with tax law" compared to business students. This result is not consistent with the Mohamad et.al., (2013) on comparison of differential personal perception between accounting and non-accounting towards taxation shows that the accounting students have more awareness and understanding the tax system. Results also show that business students have higher mean score on the statement that "my belief that government spends too much tax revenue on unnecessary welfare assistance will discourage me from complying with tax laws fully compared non-business students. This findings from this study show some inconsistencies in findings suggesting that the association between tax education and tax compliance has not yet received a conclusive answer. Furthermore, results show there is a significant difference on learning about taxes at undergraduate level will help learners know how public sector activities are financed between business students and non-business students.

Opinions of male and female do not differ much on compliance perceptions with male students having a slightly positive compliance perception than female students. These findings do not agree with prior studies by Devos (2005), Lewan &Salisu (2017), Helhel & Ahmed (2014), Fredrick & Peter (2019), Hai & See (2011) who observed that females compliance perceptions are better than those of males. Prior study by Singh and Mbekomize (2009) pointed out that poor government delivery of public goods coupled with high tax rates and low income would make women not to comply with tax laws from their study on factors contributing to tax evasion in Botswana. The authors observed that from their study there is no clear evidence that man or women comply better than the other.

Implications of the study to both theory and practice

There is significant difference between undergraduate students who did taxation and those who did not, business students should have a higher level of tax awareness than non-business students considering that they learn tax while others do not. This is a good sign for Botswana Unified Revenue Services (BURS), government and the people of Botswana who benefit from taxes that on average potential taxpayers are aware of their tax obligation. The government and other tax authorities must consider nurturing this awareness to become tax compliance in future when these potential taxpayers become real taxpayers.

Conclusion

The aim of this study was to compare undergraduate student perceptions towards tax compliance between those who did taxation course (s) against those who did not and to compare their views regarding the importance of tax education at tertiary level between the same group. It also sought to determine whether tax compliance perceptions differ between genders. These findings are consistent with the findings of Singh and Mbekomize (2009) who observed that Batswana are more compliant nation than non-compliant. Therefore, according to Botswana Unified Revenue Services annual report (2025) the previous financial years tax revenue collection indicated an upward and consistent growth from 21% to 25% which may be attributed to tax compliance behaviour of Batswana. The results shows that an overwhelming majority of 59% of students agree with the statement “The taxpayers may commit non-compliance if non-compliance is consistent within the group expectations and norms. Therefore, this may be a result that the environment within which students live is where the society does not support lawlessness. The findings of this study did find reasonable significant difference in perceptions about perceptions of students on the importance of tax education at tertiary level between those who did a tax course and those who did not. Therefore, for Botswana Government to realize increased tax collections as is the norm now they should consider introduction of tax subjects to non-accounting students as a way of strengthening their awareness for future compliance.

Recommendations

The findings have also shown a desire on statement that says “learning about taxes would help me compute tax liability correctly when working “with business student having a slightly high mean score of 4.6 than non-business who had 4.5. Curriculum development programmes of tertiary education should consider introducing tax subjects to non-business undergraduate students to keep their awareness strong for future tax compliance. Botswana unified Revenue Services (BURS) should encourage tertiary institution to introduce taxation subjects to non-business students reduce tax non-compliance in future.

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