

ABSTRAK

Persepsi Etika Penggelapan Pajak merupakan suatu tindakan yang bisa dipandang berbeda setiap individu. Penelitian ini bertujuan untuk melihat pengaruh *Love Of Money*, Pemahaman Perpajakan, dan *Machiavellian* terhadap Persepsi Etika Penggelapan Pajak (*Tax Evasion*), dan pengaruh *Love Of Money*, Pemahaman Perpajakan, dan *Machiavellian* terhadap Persepsi Etika Penggelapan Pajak (*Tax Evasion*) dengan Religiusitas sebagai variabel moderasi. Metode pengumpulan data melalui kuesioner, dengan 70 responden mahasiswa jurusan akuntansi angkatan 2020 UPI “YPTK” Padang. Metode analisis yang digunakan adalah Analisis Regresi Linear Berganda dan *Moderated Regression Analysis* dengan menggunakan SPSS 26.

Hasil pengujian hipotesis secara partial menunjukkan bahwa *Love Of Money* berpengaruh positif dan signifikan terhadap Persepsi Etika Penggelapan Pajak (*Tax Evasion*). Pemahaman Perpajakan berpengaruh positif dan signifikan terhadap Persepsi Etika Penggelapan Pajak (*Tax Evasion*). *Machiavellian* berpengaruh positif dan signifikan terhadap Persepsi Etika Penggelapan Pajak (*Tax Evasion*), dan *Love Of Money*, Pemahaman Perpajakan, *Machiavellian* berpengaruh positif secara simultan terhadap Persepsi Etika Penggelapan Pajak (*Tax Evasion*), tetapi Religiusitas tidak mampu memoderasi pengaruh *Love Of Money*, Pemahaman Perpajakan, dan *Machiavellian* terhadap Persepsi Etika Penggelapan Pajak (*Tax Evasion*).

Kata Kunci : *Love Of Money*, Pemahaman Perpajakan, *Machiavellian*, Persepsi Etika Penggelapan Pajak (*Tax Evasion*), dan Religiusitas.

ABSTRACT

The Perception of Tax Evasion Ethics is an action that can be viewed differently by each individual. This study aims to examine the influence of Love Of Money, Understanding of Taxation, and Machiavellianism on the Perception of Tax Evasion Ethics, and the influence of Love Of Money, Understanding of Taxation, and Machiavellianism on the Perception of Tax Evasion Ethics with Religiosity as a moderating variable. Data collection method was through a questionnaire, with 70 respondents from the 2020 accounting major students at UPI "YPTK" Padang. The analysis methods used were Multiple Linear Regression Analysis and Moderated Regression Analysis using SPSS 26.

The results of hypothesis testing partially show that Love Of Money has a positive and significant effect on the Perception of Tax Evasion Ethics. Understanding of Taxation has a positive and significant effect on the Perception of Tax Evasion Ethics. Machiavellianism has a positive and significant effect on the Perception of Tax Evasion Ethics. Love Of Money, Understanding of Taxation, and Machiavellianism have a positive simultaneous effect on the Perception of Tax Evasion Ethics. However, Religiosity is unable to moderate the influence of Love Of Money, Understanding of Taxation, and Machiavellianism on the Perception of Tax Evasion Ethics.

Keywords: Love Of Money, Understanding of Taxation, Machiavellianism, Perception of Tax Evasion Ethics, and Religiosity.