

ABSTRAK

Reza Afrilia, 16101155110103, Akuntansi (2020), “Pengaruh *money ethic* (etika uang), Status Sosial Ekonomi dan *Love of Money* terhadap persepsi *Tax Evasion* dengan *Religiusitas* sebagai variabe moderasi (Studi empiris UMKM di daerah Ujung Gading, Pasaman Barat)” dibawah bimbingan Bapak Mondra Neldi, SE,MM dan Bapak Robby Dharma, SE, MM.

Penelitian ini bertujuan untuk mengetahui seberapa besar pengaruh *money ethic* (etika uang), Status Sosial Ekonomi dan *Love of Money* terhadap persepsi *Tax Evasion* dengan *Religiusitas* sebagai variabe moderasi (Studi empiris UMKM di daerah Ujung Gading, Pasaman Barat). Metode pengumpulan data melalui survey dan menyebarkan kuesioner, dengan sampel 81 responden. Hasil penelitian menunjukkan bahwa *money ethic* secara parsial berpengaruh signifikan terhadap persepsi penggelapan pajak, status sosial ekonomi secara parsial tidak berpengaruh signifikan terhadap persepsi penggelapan pajak, *love of money* secara parsial berpengaruh signifikan terhadap persepsi penggelapan pajak, relegiusitas memoderasi *money ethic*, status sosial ekonomi, dan *love of money* secara parsial tidak berpengaruh signifikan terhadap persepsi penggelapan pajak, sedangkan secara simultan *money ethic*, status sosial ekonomi, dan *love of money* berpengaruh positif dan signifikan terhadap persepsi penggelapan pajak.

Kata Kunci : *love of money*, satus sosial ekonomi, *money ethic*, persepsi penggelapan pajak

ABSTRACT

Reza Afrilia, 16101155110103, Accounting (2020). "The effect of money ethic, socioeconomic status, and love of money, on the perception of tax evasion with religiosity as variabel moderation (empirical study UMKM the area ujung gading of west pasaman)". Under the guidance of Mr. Mondra Neldi, SE, MM. and Mr. Robby Dharma, SE, MM.

This study aims to determine the effect of money ethic, socioeconomic status, and love of money, on the perception of tax evasion with religiosity as variabel moderation (empirical study UMKM the area ujung gading of west pasaman)". Methods of data collection through surveys and distributing questionnaires, whit a sampel 81 respondents. The results showed that love ethic partially had a significant effect on perceptions of tax evasion, socioeconomic status partially had no significant effect on perceptions of tax evasion, love of money partially had a significant effect on perceptions of tax evasion, religiosity moderate money ethics, socioeconomic status, and Love of money partially has no significant effect on perceptions of tax evasion, while simultaneous money ethics, socioeconomic status, and love of money have a positive and significant effect on perceptions of tax evasion.

Keywords: love of money, socioeconomic status, money ethics, perception of tax evasion