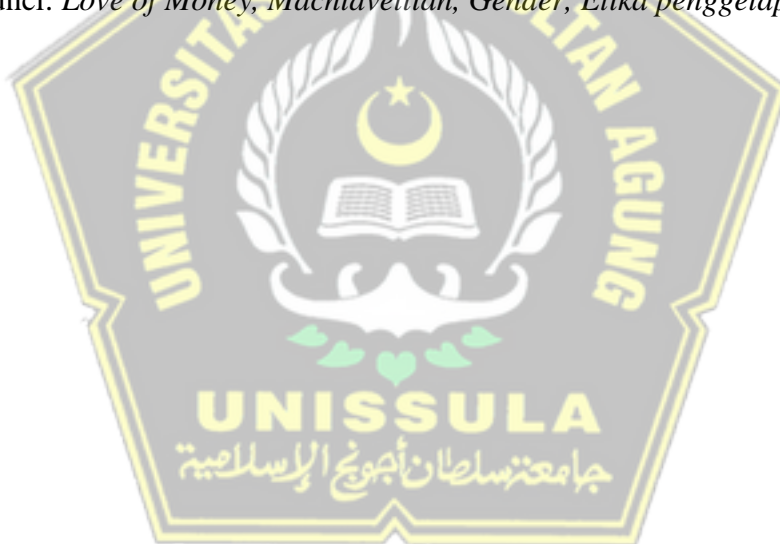


ABSTRAK

Persepsi etika penggelapan pajak merupakan suatu tindakan yang bisa dipandang berbeda pada setiap individu. Penelitian ini bertujuan untuk melihat pengaruh cinta terhadap uang tunai (*love of money*), *Machiavellian* dan Gender pada etika penggelapan pajak yang dirasakan. Populasi dan sampel pada penelitian yaitu seratus sepuluh mahasiswa S1 akuntansi Universitas Islam Sultan Agung Semarang yang disebar dengan metode survey secara kuesioner (online). Adapun model yang penelitian yang digunakan yaitu metode analisis regresi berganda.

Hasil menunjukkan *Love of Money* dan Gender memiliki pengaruh positif pada etika penggelapan pajak, sedangkan *Machiavellian* memiliki pengaruh negative terhadap persepsi etika Penggelapan pajak. Diharapkan penelitian ini dapat meningkatkan pengetahuan pembaca tentang persepsi etika penggelapan pajak.

Kata kunci: *Love of Money, Machiavellian, Gender, Etika penggelapan pajak.*



ABSTRACT

The ethical perception of tax evasion is an action that can be viewed differently by each individual. This study aims to examine the effects of Love of Money, Machiavellian and Gender on perceived ethical perceptions of tax evasion. The population and sample during this study were one hundred and ten undergraduate students of accounting at Sultan Agung Islamic University Semarang who were distributed by using a questionnaire survey method (online). The research model used is multiple regression analysis method.

The results show that Love of Money and Gender have a positive effect on ethical perceptions of tax evasion, while Machiavellian has a negative effect on ethical perceptions of tax evasion. It is hoped that this research can increase readers' knowledge about the ethical perceptions of tax evasion.

Keywords: Love of Money, Machiavellian, Gender, Ethics of tax evasion.

