

## **INTISARI**

Tujuan dari penelitian ini adalah untuk menguji hubungan antara etika uang dan kecurangan pajak serta menguji efek moderasi dari religiusitas (intrinsik dan ekstrinsik), jenis kelamin, pemahaman & pengetahuan tentang sistem pajak pada hubungan ini. Hasil analisis regresi menunjukkan bahwa etika uang itu terkait dengan kecurangan pajak. Selain itu, religiusitas intrinsik memoderasi hubungan antara etika uang dan kecurangan pajak. Religiusitas ekstrinsik, gender, pemahaman & pengetahuan tentang sistem pajak bukan tidak memoderasi hubungan antara etika uang dan kecurangan pajak.

Kata kunci: Etika Uang, Kecurangan Pajak, Religiusitas Intrinsik, Religiusitas Ekstrinsik, Gender, Pengetahuan & Pemahaman Sistem Perpajakan.

## **ABSTRACT**

*The objective of the study therefore is to examine the relationship between money ethics and tax evasion as well as investigating the moderating effect of religiosity (intrinsic and extrinsic), gender, understanding & knowledge of the tax system on this relationship. The results of the hierarchical regression analyses showed that money ethics was related to tax evasion. Additionally, intrinsic religiosity was also found to moderate the relationship between money ethics and tax evasion. However, the result indicated that extrinsic religiosity, gender, understanding & knowledge of the tax system was not a moderator in this relationship.*

*Keyword: Money Ethics, Tax Evasion, Intrinsic Religiosity, Extrinsic Religiosity, Gender, Understanding & Knowledge Of Tax System.*