

**THE EFFECT OF MONEY ETHICS, SELF ASSESSMENT SYSTEM, AND
DISTRUST TO THE TAX AUTHORITIES TOWARDS TAX EVASION
WITH RELIGUISITY AND GENDER AS A MONEY ETHICS
MODERATING VARIABLE**

(a case study on taxpayer in the office of KPP Pratama Klaten)

**PENGARUH ETIKA UANG, *SELF ASSESSMENT* SISTEM, DAN
KETIDAKPERCAYAAN KEPADA PEGAWAI PAJAK TERHADAP
PENGHINDARAN PAJAK DENGAN RELIGIUSITAS DAN GENDER
SEBAGAI PEMODERASI ETIKA UANG**

(studi kasus pada wajib pajak di kantor KPP Pratama Klaten)



By

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**FACULTY OF ECONOMICS AND BUSINESS
UNIVERSITAS MUHAMMADIYAH YOGYAKARTA**

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UNDERGRADUATE THESIS

Submitted as a Partial Fulfillment of the requirement for the Attainment of the Bachelor Degree of Economics in International Program of Accounting, Faculty of Economic and Business, Universitas Muhammadiyah Yogyakarta



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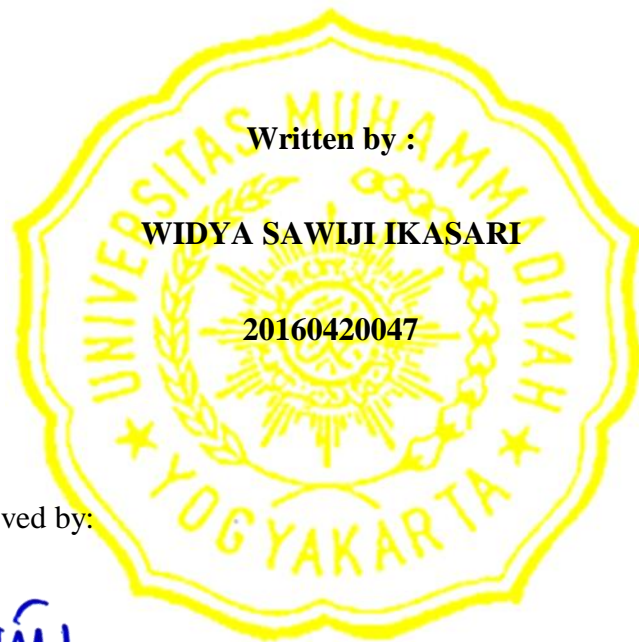
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(studi kasus pada wajib pajak di kantor KPP Pratama Klaten)

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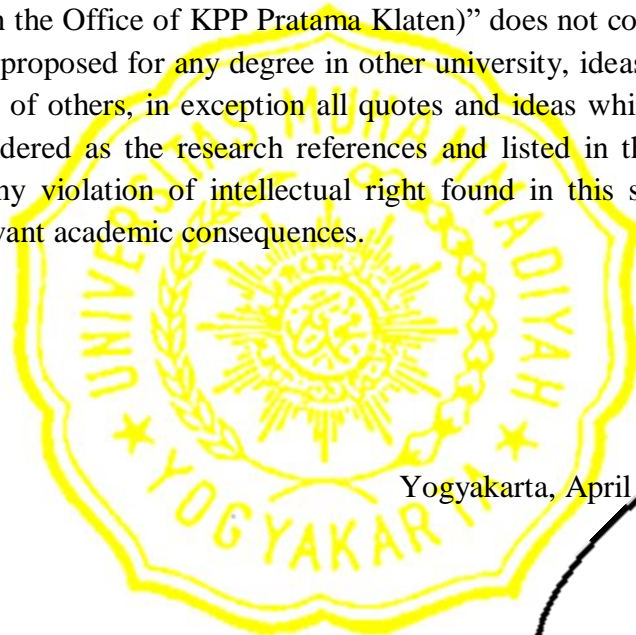
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DECLARATION

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Student Number : 20160420047

I hereby declare that this undergraduate thesis entitled “THE EFFECT OF MONEY ETHICS, SELF ASSESSMENT SYSTEM, AND DISTRUST TO THE TAX AUTHORITIES TOWARDS TAX EVASION WITH RELIGUISITY AND GENDER AS A MONEY ETHICS MODERATING VARIABLE (A Case Study on Taxpayers in the Office of KPP Pratama Klaten)” does not consist any content that ever being proposed for any degree in other university, ideas of any research and publication of others, in exception all quotes and ideas which are purposely taken are considered as the research references and listed in the reference list. Therefore, if any violation of intellectual right found in this study, I agree to accept any relevant academic consequences.



Yogyakarta, April 25, 2020


Widya Sawiji Ikasari

MOTTO

“Sesungguhnya sesudah kesulitan ada kemudahan, Maka apabila kamu telah selesai (dari satu urusan), kerjakanlah dengan sungguh-sungguh (urusan) yang lain. Dan hanya kepada Tuhanmulah hendaknya kamu berharap”

(QS Al-Insyirah:6-8)

*“When you want to succeed as bad as you want to breathe,
then you’ll be successful.” - Eric Thomas*

"You have nothing to fear, if you have nothing to hide."

-Pius Thicknesse

“Today’s special moments are tomorrow’s memories” -Genie

I will make my dream come true!

DEDICATION PAGE

Alhamdulillahirobbil'alamin,

Thank you for Allah SWT, the most merciful and most gracious who given me the blessing and an opportunity to accomplish my undergraduate thesis entitled “The Effect of Money Ethics, Self-Assessment System, and Distrust to The Tax Authorities Towards Tax Evasion with Religiosity and Gender as a Money Ethics Moderating Variable (a case study on taxpayer in the office of KPP Pratama Klaten)” at International Program of Accounting, Faculty of Economics and Business, Universitas Muhammadiyah Yogyakarta.

The truth, I could not have achieved my current level of success without the support of a number of groups. Several people have contributed financially, emotionally, academically, and practically. Without their help, it would have been difficult for me to finish this thesis. I dedicate this thesis to:

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This thesis was prepared to meet the requirements in obtaining a bachelor's degree at the Faculty of Economics and Business, Universitas Muhammadiyah Yogyakarta. The author takes this topic in the hope that it can provide suggestion for tax office in customer satisfaction and provide development ideas for further research. The completion of this thesis is inseparable from the support and assistance of many parties; therefore, the author would like to express his deepest gratitude to:

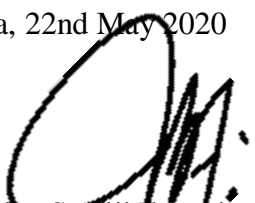
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The author realizes that this thesis is far from perfection. This is due to the limitation ability and knowledge of the author. Therefore, any suggestion and constructive criticism are welcome for further improvement of this research. Lastly, the author avail herself to appeal for yet more support in this form of prayers and ideas so that the author can move forward to make this research beneficial to the society.

Yogyakarta, 22nd May 2020



Widya Sawiji Iksari

ABSTRACT

This study aims to determine the effect of money ethics, self-assessment, and distrust of taxpayers on the tax authorities on tax evasion. Besides that, this study aims to determine intrinsic religiosity, religiosity extrinsic and gender as moderating variables in their effects on money and tax ethics evasion. The research method used is a quantitative method with case study approach in KPP Pratama Klaten. Primary data collection techniques used is to distribute 100 questionnaires to taxpayers. The sampling technique used was accidental sampling. The data analysis technique used is multiple linear regression analysis and moderation regression analysis using the SPSS program.

The results of the study show that money ethics has a negative effect on tax evasion, self-assessment has a negative effect on tax evasion, and distrust of the tax authorities has an effect positive for tax evasion. Intrinsic religiosity, extrinsic religiosity, and gender moderate the relationship between ethics money with tax evasion.

Keywords:

Money Ethics, Self-Assessment, Fiscal Distrust, Intrinsic, Extrinsic Religiosity, Gender, Tax Evasion

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