

ABSTRACT

Lia Apsari Putri Riyanto, *The Impact of Tax Morale, Machiavellianism, Locus of Control, Equity Sensitivity and Ethical Decision toward Tax Avoidance (A Study of Individual Taxpayer KPP Pratama Bangkalan)*. Thesis Advisor: Anita Carolina, S.E., MbusAdv., Ak., QIA., CA. and Alexander Anggono, S.E., M.Si., Ph.D.

This study was aimed to determine the impact of tax morale, Machiavellianism, locus of control, equity sensitivity and ethical decision toward tax avoidance. According to accidental sampling method, the sample which was taken by using slovin formula had resulted 100 respondents out of 23846 populations of taxpayers in Bangkalan. Questionnaire was the primary data in this study. The data were analyzed by employing multiple linear regressions (MLR) and processed on SPSS 23.

The result of this study showed that tax moral, locus of control and ethical decision affected the tax avoidance. Meanwhile, Machiavellianism and equity sensitivity did not affect the tax avoidance.

Keywords: Tax Morale, Machiavellianism, Locus of Control, Equity Sensitivity, Ethical Decision, Tax Avoidance

ABSTRAK

Lia Apsari Putri Riyanto, *Pengaruh Moral Pajak, Machiavellianism, Locus of Control, Equity Sensitivity* dan Keputusan Etis (Studi Kasus Wajib Pajak di KPP Pratama Bangkalan). Dibawah bimbingan: Anita Carolina, S.E., MbusAdv., Ak., QIA., CA. and Alexander Anggono, S.E., M.Si., Ph.D.

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Penelitian ini bertujuan untuk mengetahui pengaruh moral pajak, *machiavellianisme*, *locus of control*, *equity sensitivity*, dan keputusan etis terhadap penghindaran pajak. Berdasarkan metode *sampling aksidental*, sampel diambil menggunakan rumus *slovin* dengan hasil 100 responden dari populasi 23846 wajib pajak yang berada di Bangkalan. Penelitian ini menggunakan data primer berupa kuesioner. Data dianalisis menggunakan analisis regresi linier berganda dan diolah melalui spss 23.

Hasil penelitian menunjukkan bahwa moral pajak, *locus of control*, keputusan etis berpengaruh terhadap penghindaran pajak. Sedangkan *machiavellianisme* dan *equity sensitivity* tidak berpengaruh terhadap penghindaran pajak.

Kata Kunci : Moral Pajak, *Machiavellianisme*, *Locus Of Control*, *Equity Sensitivity*, dan Keputusan Etis, Penghindaran Pajak.