

ABSTRAK

Khoirunnisa Luthfiatus Ash Shidiq. Pengembangan Alat Ukur Kompetensi Moral Pajak Wajib Pajak Orang Pribadi. Dibawah bimbingan Dr. Fitri Ahmad Kurniawan, SE., M.Ak., Ak., CA.

Penelitian bertujuan untuk menganalisis penalaran moral Wajib Pajak Orang Pribadi dalam lima situasi dilema moral sebagai struktur faktor kompetensi moral pajak.

Peneliti melaksanakan survey dengan mengambil sampel 188 Wajib Pajak Orang Pribadi secara *incidental (Non-probability sampling)* untuk diminta secara sukarela mengisi skala kompetensi moral pajak. Data-data dianalisis dengan validitas dan reliabilitas butir, *Confirmatory Factor Analysis (CFA)* dan statistik deskriptif.

Hasil penelitian menunjuk semua butir dilema moral memenuhi indeks validitas dan reliabilitas butir dengan *Corrected Item-Total Correlation* 0,418 sampai 0,522 dan reliabilitas $\alpha = 0,734$. CFA menunjuk model pengukuran kompetensi moral pajak Wajib Pajak Orang Pribadi memenuhi semua kriteria uji *goodness of fit index*, baik kriteria *absolute fit indice*, *incremental fit indice*, maupun *parsimony fit indice*. Data-data penelitian sesuai dengan model teoritis pengukuran kompetensi moral pajak Wajib Pajak Orang Pribadi. Statistik deskriptif menunjuk di antara 188 Wajib Pajak Orang Pribadi, dalam situasi dilema moral pajak standar ganda, 118 (62,8%) memiliki penalaran moral heteronom-otonomi; dalam situasi dilema kewajiban membayar pajak, 56 (29,8%) memiliki penalaran moral heteronom-otonomi dan 53 (28,2%) memiliki penalaran moral otonom-heteronomi; dalam situasi dilema kejujuran laporan pajak, 71 (37,8%) memiliki penalaran moral otonom-otonomi; dalam situasi dilema mengecilkan kewajiban pajak, 124 (66%) memiliki penalaran moral otonom-heteronomi, dan; dalam situasi dilema ketepatan membayar pajak, 126 (67%) memiliki penalaran moral otonom-heteronomi.

Peneliti menarik kesimpulan bahwa Wajib Pajak Orang Pribadi secara keseluruhan cukup memiliki kesiapan kognitif untuk melakukan penalaran moral pajak dan mengambil keputusan moral pajak yang berfokus pada tanggung jawab sosial dan kebaikan orang lain, serta kewajiban objektif, independensi konsensus sosial atau preferensi sosial dan sebagai legitimasi subjek pada regulasi atau aturan sosial yang melekat pada definisi kepatuhan pajak.

ABSTRACT

Khoirunnisa Luthfiatus Ash Shidiq. *Development of Tax Moral Competence of Individual Taxpayers. Under Supervision Dr. Fitri Ahmad Kurniawan, SE., M.Ak., Ak., CA.*

This study aims to analyze the moral reasoning of individual taxpayers in five situations of moral dilemma as a factor structure of tax moral competence.

Researchers carried out a survey by taking a sample of 188 individual taxpayers incidentally (non-probability sampling) to be asked to voluntarily fill out a tax moral competency scale. The data were analyzed by item validity and reliability, Confirmatory Factor Analysis (CFA) and descriptive statistics.

The results of the study show that all moral dilemma items meet the validity and reliability items indexes with the Corrected Item-Total Correlation 0.418 to 0.522 and reliability $\alpha = 0.734$. CFA pointed out that measurement model of individual taxpayers moral competence fulfills all the goodness of fit indices test criteria, both absolute fit indice, incremental fit indice, and parsimony fit indice. The research data are in accordance with the theoretical of measurement model of the individual taxpayers moral competence. Descriptive statistics show that among 188 individual taxpayers, in a double standard tax moral dilemma situation, 118 (62.8%) have heteronomous-autonomy moral reasoning; in the dilemma of paying taxes, 56 (29.8%) had heteronomous-autonomy moral reasoning and 53 (28.2%) had heteronomous-autonomy moral reasoning; in the dilemma situation of honesty of tax reports, 71 (37.8%) have autonomous-autonomy moral reasoning; in the dilemma situation of understating tax obligations, 124 (66%) have autonomous-heteronomy moral reasoning, and; in the dilemma situation of the correctness of paying taxes, 126 (67%) have autonomous-heteronomy moral reasoning.

The researcher draws the conclusion that Individual Taxpayers as a whole lack the cognitive readiness to perform tax moral reasoning and make tax moral decisions that focus on social responsibility and the good of others, as well as objective obligations, social independence or social consensus and as a subject legitimacy to the regulations or social rules attached to the definition of tax compliance.