



The Impact of Love of Money, Machiavellianism, and Tax Sanctions Tax Avoidance

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ABSTRACT

This study aims to analyze the influence of Love Of Money, Machiavellianism and Tax Sanctions on Tax Evasion. This type of research is a quantitative research with primary data sources. The population in this study is S1 Accounting students of Pamulang University. The sample selection method used in this study is simple random sampling so that the final sample obtained is 95 students. The results of the study show that simultaneously the variables Love Of Money, Machiavellianism and Tax Sanctions have an effect on Tax Evasion. Then, partially the Love Of Money variable has a positive effect on Tax Evasion. Furthermore, partially, the Machiavellianism variable does not have a positive effect on Tax Evasion. And the variable of Tax Sanctions partially does not have a positive effect on Tax Evasion.

INTRODUCTION

Concurring to the supposition (Mide, 2022) characterizes charge as a open commitment to the state (which can be constrained) that's owed by those who are obliged to pay it agreeing to common controls (laws) by not getting a return execution that can be specifically named and whose reason is to back open uses related to the state's obligation to manage the government. Agreeing to (Aliyah, 2022) explained tax avoidance, specifically "Tax evasion may be a assess diminishment that's carried out in infringement of charge controls such as giving wrong information or stowing away information. In this way, assess avoidance can be subject to criminal sanctions." In the interim, agreeing to (Putra & Qibthiyah, 2019) it is clarified that assess avoidance is an act to stifle the sum of wage and charges that are detailed as moo as conceivable by abusing pertinent assess directions, it is an illicit act such as the utilize of invented assess solicitations, purposely and intentionally not detailing a certain sum of salary or deals, stowing away stock or generation by not detailing to official books and so on.

In this case, Cherish of cash is an state of mind of cherish for cash that everybody has in coming to the point of victory. Inquire about on adore of cash conducted by (Karlina, 2020) gave the result that cherish of cash has no impact on charge avoidance morals. The utilization of charge collection, not because it were in Indonesia but in addition in other making countries. This charge avoidance can be impacted by the nature of Machiavellianism, people with tall Unscrupulous characteristics tend to lie, be less ethical, and be more manipulative, as communicated by Tulalessy & Loupatty, 2023). The comes about of the study revealed that Machiavellianism contains a negative impact on the recognition of assess avoidance morals in person citizens.

To maintain a strategic distance from evaluate evasion, it is fundamental to maintain charge sanctions. Evaluate sanctions are a guarantee that the courses of action of charge laws can be complied with or endeavored. The sanctions forced are anticipated to extend taxpayers' mindfulness in satisfying their assess commitments (Aji et al., 2021). The execution of strict assess sanctions will encourage hurt citizens, since citizens will feel perplexed and burdened in case they disregard their tax commitments and don't attempt to commit charge avoidance, so citizens will favor to comply with their assess obligations. One of the endeavors of citizens to play down the burden of assess owed is propelled by cases of misappropriation of assess reserves carried out by charge collectors on citizen installments (Sondakh, Sabijono, & Pusung, 2019). So that the Citizen does not falter to commit survey evasion since the Citizen anticipate that the charge burden that will be brought around will not be managed really and considers this behavior ethical and sensible to be carried out.

Based on the establishment portrayal over, which is related to the centrality of advancing work educate and giving headways in advancing agent execution, the maker is interested in help explore on "The Impact of Cherish of Cash, Machiavellianism, and Assess Sanctions on Assess Avoidance".

Operasional Variabel

Variable	Indicator	Scale
<i>Love of Money</i> Sumber:Jumiati (2022)	1) (Achievement)	1-5 Likert scale
	2) (Freedom/power)	1-5 Likert scale
	3) (Good)	1-5 Likert scale
	4) (Budget)	1-5 Likert scale
	5) Respect/Confidence	1-5 Likert scale
<i>Machiavellianisme</i> Sumber:Sylvia Tanyoto (2015)	1) Never tell anyone the real reason you're doing something, unless it's absolutely necessary	1-5 Likert scale
	2) The best way to control others is to tell them what they want to hear	1-5 Likert scale
	3) A person commits an act only if he or she is convinced that the action is morally correct	1-5 Likert scale
	4) Most people are basically nice and pleasant	1-5 Likert scale
	5) It's safer to assume that everyone has an evil side that will be able to emerge if given the opportunity	1-5 Likert scale
Sanksi Pajak Sumber:Muhammad Dzulfikar Azhar (2024)	1) Fine sanctions	1-5 Likert scale
	2) Sanctions as a means of educating taxpayers	1-5 Likert scale
	3) The level of tax sanctions imposed without exception	1-5 Likert scale
Tax Evasion Sumber:Maulida Sari (2019)	1) Ethical opinion	1-5 Scale Likert
	2) Anarchist opinion	1-5 Likert scale
	3) Opinion of the situation	1-5 Likert scale

LITERATURE REVIEW

Attribution hypothesis

Cherish of Cash is an plan mien that shows up a person's affection for cash and considers cash to be a source of delight in life. (Sofha & Utomo, 2018) said that the cherish of cash could be a exceptionally conceptual and observational thing and needs assist consideration since it can offer assistance, foresee and control someone's fiendish or deceptive activities. A few individuals contrarily see taxes, such as prioritizing adore of cash instead of paying charges (Adore Of Cash) on the off chance that somebody loses cash at that point a person will chase cash and tend to do various ways to urge more cash or keep up their cash instead of investing it within the shape of investing, so a few individuals do assess shirking by minimizing charge installments to maximize the sum of benefit gotten (Linawati, 2022).

Based on the comes about of inquire about from (silmi, Aries 2020) uncovered that Adore of Cash includes a positive impact on Assess Avoidance. Fortified by investigate concurring to (yessy rusilawati 2023) states that the Cherish of Cash variable contains a positive impact on Charge Avoidance.

The hypothesis formulation is as follows:

H1: " It is suspected that love of money have an impact on tax avoidance."

Unscrupulous may be a characteristic of a individual who tends to do everything to pick up benefit, this characteristic more often than not has an affect on untrustworthy behavior since the reason of this characteristic is for self-interest and as a rule hurts others. A person with tall Unscrupulous is more likely to require advantage of the circumstance to pick up individual benefits and has more of a want to resist the rules so that it influences his moral behavior (Wulandari & Setyawan, 2022) Usually strengthened by inquire about (Farhan, 2019) finding the truth that assess specialists with tall Unscrupulous don't care around compliance in paying charges and have moo social obligation.

Based on the comes about of inquire about from Devi Styarini (20essed that the Machiavellianism variable has an impact on Assess avoidance. In the interim, concurring to Reski Lestari, Junaidi, and I Ketut Patra (2023) expressed that Machiavellianism encompasses a negative impact on Charge Avoidance. In this way, the taking after theory can be made:

H2: "It is suspected that Machiavellianism has an impact on Tax Avoidance."

Tax sanctions are a guarantee that the provisions of tax laws and regulations in tax norms will be followed, obeyed, and complied with. The indicators of tax sanctions are: 1. Delay in reporting and paying taxes must be subject to sanctions; 2. The level of application of sanctions; 3. Sanctions are used to increase taxpayer compliance; 4. The elimination of sanctions increases taxpayer compliance (Mulyati & Ismanto, 2021). It can be said that strict tax

sanctions can hinder the occurrence of Tax Evasion. So the stricter the tax sanctions, the lower the Tax Evasion level .

Based on the results of research from (silmi, Aries 2020) revealed that Love of Money has a positive effect on Tax Evasion. Strengthened by research according to (yessy rusilawati 2023) states that the Love of Money variable has a positive effect on Tax Evasion.

H3: " It is suspected that tax penalty has an impact on tax avoidance."

Adore of Cash is one of the overwhelming components that make citizens take Charge Avoidance activities (dewanta and mahmuda 2019). Concurring to Lau et al 2013, "in case they consider cash as a need and the most thing in their lives, at that point they will consider the Assess Avoidance activity to be a sensible and worthy activity. Adore of Cash concurring to (chichai et al 2018) is characterized as the degree to which a individual needs cash, once the want for cash gathers, a human being can be fixated with cash.

Based on the comes about of inquire about from (Silmi et al., 2020) uncovered that Love of Cash encompasses a positive impact on Charge Avoidance. Fortified by inquire about agreeing to (Rusilawaty & Ernandi, 2023) states that the Adore of Cash variable encompasses a positive impact on Charge Avoidance.

The characteristic of Machiavellianism can be a negative state of intellect that influences a person to act misleadingly. Machiavellianism may be a negative characteristic that a individual has for his or her possess reason. Aziz & Taman (2015) expressed that machiavellianism behavior impacts ethical discernments. On the off chance that the machiavellianism nature is tall, at that point it is likely to do survey shirking. Ramadhani inquire about (2015) too states that Unscrupulous impacts assess avoidance activities. In differentiate to the comes about of inquire about conducted by Budiarto & Nurmalisa (2018) demonstrating that Unscrupulous does not have a critical impact on charge avoidance.

Based on the comes about of investigate from Devi Styarini (2020) expressed that the Machiavellianism variable has an impact on Tax evasion. In the interim, concurring to (R. Lestari et al., 2022), it is expressed that Machiavellianism incorporates a negative impact on Charge Avoidance.

that machiavellianism behavior impacts ethical discernments. On the off chance that the machiavellianism nature is tall, at that point it is likely to do evaluate shirking. (Felicia & Erawati, 2017).

Based on the results of research from Chindy 2023, it is stated that the Tax Sanction variable has a positive effect on Tax evasion. Meanwhile, according to Andri Waskita, Tax Sanctions have a negative effect on Tax Evasion.

H4: " It is suspected that love of money, machiavellianism, and tax penalty has a simultaneous effect on tax avoidance."

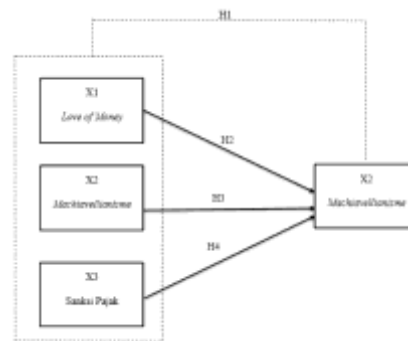


Figure 1. Conceptual Framework

METHODOLOGY

This investigate could be a sort of research that employments quantitative investigate strategies within the shape of overview inquire about. The inquire about strategies utilized are clear and unquestionable strategies. Agreeing to (Sugiyono, 2017:29) it is expressed that the clear technique may be a technique that's related to delineating or giving an graph of the address being considered through data or tests that have been collected since it is, without conducting examination and making conclusions that apply to the open. This ask approximately is based on facts nearly the affect of cherish of cash, Machiavellianism and charge sanctions on evaluate shirking.

RESEARCH RESULT

Descriptive Statistical Analysis

Descriptive statistics is a test that provides an overview or description of data seen from the mean value, median, maximum, minimum, standard deviation, sum, rank, kurtosis, and skewness (Ghozali, 2018:19). The following are the results of descriptive statistical testing in this study, namely in table 4.6 as follows:

Descriptive Statistics

	N	Minimu m	Maximu m	Mean	Std. Deviation
Love of Money	95	7	25	19.67	3.553
Machiavellianisme	95	9	25	19.91	3.163
Sanksi Pajak	95	7	25	20.87	3.129
Tax Evasion	95	10	30	19.55	5.261

Valid N (listwise)	95				
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Based on the comes about of the calculations appeared in table 4.6 over, it appears that the number of perceptions in this think about is 95 understudies of S1 Bookkeeping at Pamulang College.

The subordinate variable (Y) The comes about of the Cherish of Cash graphic test over appear that Adore of Cash with a test number of 95 includes a least esteem of 7, a greatest esteem of 25 and a cruel of 19.67, and for the Standard Deviation esteem of 3.553 which implies that Adore of Cash is homogeneous so that the comes about of information dissemination can be said to be great since the standard deviation esteem is littler than the cruel esteem.

The comes about of the Machiavellianism descriptive test over appear that Machiavellianism with a test number of 95 includes a least value of 9, a greatest esteem of 25 and a cruel of 19.91, and for a Standard Deviation esteem of 3.163 which implies that Machiavellianism is homogeneous so that the comes about of information dispersal can be said to be great since the standard deviation esteem is littler than the cruel esteem.

The comes about of the clear test of Assess Sanctions over appear that the Charge Sanctions with a test number of 95 have a least esteem of 7, a most extreme esteem of 25 and a cruel of 20.87, and for a Standard Deviation esteem of 3,129 which suggests that the Charge Sanctions are homogeneous so that the comes about of information dispersal can be said to be great since the standard deviation esteem is littler than the cruel esteem.

The comes about of the Assess Avoidance expressive test over appear that the Charge Avoidance with a sample number of 95 contains a least esteem of 10, a greatest esteem of 30 and a cruel of 19.55, and for the Standard Deviation esteem of 5.261 which implies that the Charge Avoidance is homogeneous so that the comes about of information spread can be said to be great since the standard deviation esteem is littler than the cruel esteem.

Classical Assumption Test

The classical assumption test is utilized as a test of the plausibility of the distinctive coordinate backslide illustrate a few time as of late proceeding with the hypothesis test. The classical assumption tests carried out consolidate normality tests, multicollinearity tests, heteroscedasticity tests and autocorrelation tests

Normality Test

The normality test is utilized to see whether the components utilized to test the hypothesis are frequently dispersed or not. To recognize the conventionality of the data in this consider, it can be done by one-sample Kolmogorov-Smirnov test and the standard probability plot chart technique. The

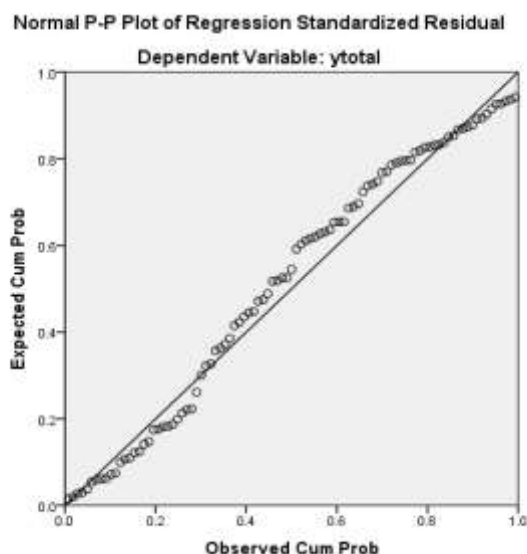
comes almost of the ordinariness test with the one-sample kolmogorov-smirnov test can be seen inside the taking after table.

One-Sample Kolmogorov-Smirnov Test

		Unstandardi zed Residual
N		95
Normal Parameters ^{a,b} Mean		,0000000
Std. Deviation		4,86381720
Most Differences	ExtremeAbsolute	,089
	Positive	,065
	Negative	-,089
Test Statistic		,089
Asymp. Sig. (2-tailed)		,063 ^c

- a. Test distribution is Normal.
- b. Calculated from data.
- c. Lilliefors Significance Correction.

Based on the comes about of the ordinariness test in table 4.12, it appears that the noteworthiness of the Kolmogorov-Smirnov esteem gotten within the Asymp sig esteem (2-tailed) of 0.063 is more noteworthy than 0.05 or 5% ($0.63 > 0.05$). This esteem shows that the information or factors tried are regularly dispersed. In expansion to the one-sample kolmogorov-smirnov test, this ponder moreover employments the ordinary likelihood plot chart strategy. The comes about of the ordinariness test with the chart method can be seen within the taking after figure.



In the graph above, the plot can be seen spreading around the diagonal line and spreading in the direction of the diagonal line. The One-Simple Komogrov-Smirnov Test and the Normal Probability Plot test show that the regression model is feasible because of the assumption of normality (Ghozali, 2018).

Multicollinearity Test

Multicollinearity Test points to test whether the relapse demonstrate finds relationship between autonomous factors. A great relapse demonstrate ought to not have relationship between autonomous factors. To distinguish multicollinearity, it can be seen from the resistance esteem or change expansion figure (VIF). In case the change swelling calculate (VIF) esteem 0.10, at that point the demonstrate does not have multicollinearity between free factors. The comes about of the multicollinearity test are appeared within the taking after table

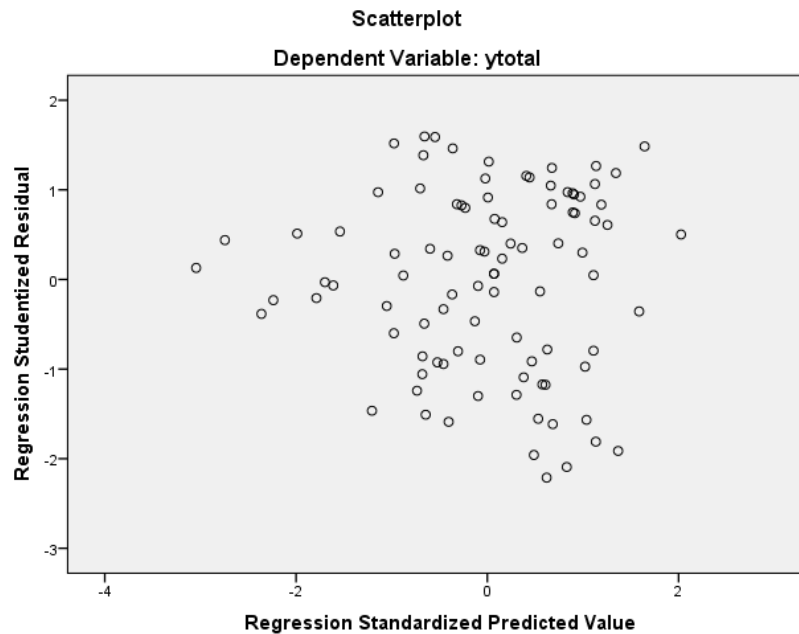
Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Correlations			Collinearity Statistics	
		B	Std. Error	Beta			Zero-order	Partial	Part	Tolerance	VIF
1	(Constant)	7.916	4.063		1.948	.054					
	x1total	.463	.159	.313	2.917	.004	.355	.292	.283	.817	1.225
	x2total	.287	.200	.172	1.436	.155	.253	.149	.139	.653	1.532
	x3total	-.153	.194	-.091	-0.786	.434	.101	-.082	-.076	.705	1.419

a. Dependent Variable: ytotal

Based on the table over, it appears that the information gotten from the resilience esteem for the adore of cash variable is 0.817, Machiavellianism is 0.653 and Assess Sanctions are 0.705. All of these resistance values each appear $0 > 0.10$. The VIF esteem for the adore of cash variable is 1.225, Machiavellianism is 1.532 and Assess Sanctions is 1.419. All of these VIF values each appear 0.10 and all variable VIF values are less than 10.00 (< 10.00). Heterokedasticity Test

According to Ghozali, (2018:137) the heteroscedasticity test aims to test whether in the regression model there is an inequality of variance from the residual of one observation to another.



Based on the picture over, the specks on the chart don't spread in a directional and customary way, meaning that the information in this ponder are influenced by heteroscedasticity symptoms since there's a clear design and the specks don't spread haphazardly which are scattered over and underneath the number (zero) on the Y hub. The white test in this ponder can be seen within the taking after table;

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,373 ^a	,139	,059	24,07771

a. Predictors: (Constant), X1X3, X2_KUADRAT, X3_KUADRAT, x1total, x3total, X1_KUADRAT, x2total, X1X2

Based on the comes about of the information that appears that the chi square checks < chi square table (13,205 < 116.51105), it can be concluded that the information does not have heteroscedasticity indications.

Theory Test

Test F (Concurrent)

The F test focuses to see whether all independent or independent variables have a joint affect on the subordinate or bound variables, this may be seen in case the regard of Sig. f-table, at that point it is considered that the free variable incorporates a concurrent impact on the subordinate variable, the comes almost of the f test can be seen inside the taking after table:

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	377,805	3	125,935	5,154	,002 ^b
	Residual	2223,731	91	24,437		
	Total	2601,537	94			

a. Dependent Variable: ytotal

b. Predictors: (Constant), x3total, x1total, x2total

The F test focuses to see whether all independent or independent variables have a joint affect on the subordinate or bound variables, this may be seen in case the regard of Sig. f-table, at that point it is considered that the free variable incorporates a concurrent impact on the subordinate variable, the comes almost of the f test can be seen inside the taking after table:

Coefficient of Determination Test

The assurance coefficient is utilized to degree the capacity of free factors to subordinate factors. The little alter R squared esteem appears that the capacity of autonomous factors to clarify the variety of subordinate factors is exceptionally restricted. A esteem near to one implies that the autonomous factors give nearly all the data required to foresee the variety of the subordinate variable. The taking after are the comes about of the alter R squared assurance test can be seen within the taking after table:

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics
					R Square Change
1	.381 ^a	.145	.117	4.943	.145

a. Predictors: (Constant), x3total, x1total, x2total

b. Dependent Variable: ytotal

The comes about of this think about appear that the Balanced R Square esteem is 0.145 or 14.5%. This appears that the variable of Pjak Theft can be clarified or affected by the factors of Adore of Cash, Unscrupulous, and Assess Sanctions of 14.5%. Whereas the remaining 75.5% was affected by other factors that were not examined in this ponder.

The above equation shows the relationship between independent variables and dependent variables partially. Based on the above equation, it is concluded:

1. The value of the constant is 7,916, meaning that if there is a change in the variables Love of Money, Machiavellianism, and Tax Sanctions is 0, then the embezzlement is 7,916.
2. The value of the love of money regression coefficient is 0.463 which means that if the Love of Money variable (x1) increases by one unit assuming the variables Machiavellianism and Tax Sanctions and Constants (is 0 (zero), then a) the Tax Evasion will increase by 46.3%
3. The value of the Machiavellianism regression coefficient is 0.287 which means that if the Machiavellianism variable (x2) increases by one unit assuming the variables Love of Money and Tax Sanctions and Constants (is 0 (zero), then a) the Tax Evasion will increase by 28.7%
4. The value of the regression coefficient of Tax Sanctions is -0.153 which means that if the Tax Sanctions variable (X3) increases by one unit assuming the variables Love of Money and Machiavellianism and Constant (is 0 (zero), then a) the Tax Evasion will increase by 15.3%.

Research Discussion

The talk of the explore is the conclusion made by the maker from the extreme comes approximately of discernment and ask around of the discernment report, it can be concluded as takes after:

The Impact of Adore Of Cash, Machiavellianism, and Charge Sanctions on Assess Avoidance

The comes about of the concurrent measurable test of the autonomous factors in this consider appeared a esteem of sig. 0.054 and an f-count esteem of 5,154 > f-table 2.70 so that it can be concluded that the factors Cherish Of Cash, Machiavellianism, and Charge Sanctions at the same time have a critical impact on charge ecasion.

The Impact of Adore Of Cash on Assess Avoidance

The comes about of the ponder appeared the critical esteem of the t-test within the Adore Of Cash variable with a t-count proportion of 2.917 > 1.98638 and a noteworthiness esteem of 0.004 < 0.05, so it can be concluded that the impact of Love Of Cash features a positive impact on Assess Avoidance.

Adore Of Cash may be a way of measuring a person's esteem or want for cash but not their needs and the meaning or significance and behavior towards money. Menkur (Aziz, 2015) a person who has such a worship for cash, that person will put cash as a very crucial thing. Subsequently, people who have an extremely magnificent cherish for cash will carry on less ethically than people who have a lower venerate for cash.

The Impact of Machiavellianism on Charge Avoidance

The comes about appeared that the critical esteem of the t-test within the Machiavellianism variable with a t-count proportion of $1.436 > 1.98638$ and a importance esteem of $0.155 > 0.05$, it can be concluded that the impact of Machiavellianism does not have a critical impact on Tax Evasion.

Machiavellianism could be a great indicator of untrustworthy behavior, but it moreover contains negativity, and the thought that closes legitimize implies. It clarifies the characteristics of a competitive mentality and appears that competition can lead to a assortment of unfeeling or indeed deceptive behaviors. Unscrupulous alludes to the manipulator's technique of accepting more noteworthy benefits when they lock in in control whereas, at the exceptionally slightest, see a lower advantage when not locks in in any control.

The Impact of Assess Sanctions on Charge Avoidance

The comes about of the think about appeared the noteworthy esteem of the t-test within the Charge endorse variable with a t-count proportion of $-0.786 > 1.98638$ and a centrality esteem of $0.434 > 0.05$, so it can be concluded that the impact of Charge Sanctions does not have a critical impact on Charge Avoidance.

Tax sanctions are results within the shape of regulatory sanctions and criminal sanctions given to citizens who violate the arrangements of laws and directions within the field of tax assessment which are connected explicitly and reasonably to extend assess compliance for citizens who make assess obstruction commitments.

Conclusion

Based on the comes about of the inquire about conducted by information investigation and dialog, conclusions can be drawn almost the presence and nonattendance of the impact of Adore Of Cash, Machiavellianism and Assess Sanctions on Charge Avoidance in this ponder, the creator can make the taking after conclusions:

1. The factors Cherish Of Cash, Machiavellianism and Charge Sanctions Against Charge Avoidance based on synchronous tests concluded that all free factors had a noteworthy impact on the free factors, which can be seen from the F test of f-count esteem of $5.154 > f\text{-table } 2.70$ with a importance level of $0.002 < 0 > 1.98638$.
2. The Love Of Money variable has a positive effect on Tax Evasion, which can be seen from the sig, $0.004 < 0.05$ and the t-count value of $2.917 > 1.98638$.
3. The Machiavellianism variable has no positive impact on Charge Avoidance, as can be seen from the sig, $0.155 < 0.05$ and the t-count esteem of $1.436 < 1.98638$.

4. The Assess Endorse variable has no positive impact on Assess Avoidance, as can be seen from the esteem of sig, $0.434 < 0.05$ and the t-count esteem of $-0.786 < 1.98638$.

Affirmation

I would like to express my sincere appreciation to my instructors, companions, and all individuals who have contributed to the completion of this recommendation explore. I am altogether thankful for the course, support, and productive bits of information given all through this get ready. To my instructors, thank you for your dominance, valuable feedback, and commitment, which have fantastically updated the quality of my work. To my companions and colleagues, your bolster and offer assistance have been really invaluable. I significantly appreciate your time, effort, and determined reinforce, without which this examine would not have been possible.

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