

PENGARUH LITERASI PERPAJAKAN, *LOVE OF MONEY*, DAN INTEGRITAS PRIBADI TERHADAP NIAT PATUH PAJAK PADA GENERASI Z

(Studi Pada Mahasiswa Fakultas Ekonomi Undiksha)

Oleh:

Putu Ayu Karuni, NIM 2117051064

Jurusan Ekonomi dan Akuntansi

ABSTRAK

Penelitian ini dilatarbelakangi dari fenomena tingkat kepatuhan pajak di Indonesia yang masih tergolong rendah. Gen Z yang diwakili oleh mahasiswa sebagai kelompok usia produktif yang akan menjadi wajib pajak di masa depan, perlu mendapat perhatian khusus terkait niat patuh pajaknya. Temuan yang menunjukkan bahwa adanya perbedaan antara niat patuh pajak mahasiswa yang dipengaruhi oleh beberapa faktor. Faktor-faktor yang diindikasikan dapat mempengaruhi niat patuh pajak yaitu literasi perpajakan, *love of money* dan integritas pribadi. Penelitian ini menggunakan pendekatan kuantitatif dengan populasi mahasiswa aktif fakultas ekonomi Universitas Pendidikan Ganesha yang telah mengambil mata kuliah perpajakan. Menggunakan proporsional sampling dan rumus slovin sehingga jumlahnya sebanyak 97 mahasiswa. Data primer diperoleh melalui kuesioner berskala *likert* dan dianalisis menggunakan SPSS melalui uji deskriptif, uji kualitas data, uji asumsi klasik dan uji hipotesis. Hasilnya menunjukkan literasi perpajakan dan integritas pribadi berpengaruh positif dan signifikan terhadap niat patuh pajak. Variabel *love of money* berpengaruh negatif dan signifikan terhadap niat patuh pajak.

Kata-kata kunci : integritas pribadi, literasi perpajakan, *love of money*, niat patuh pajak

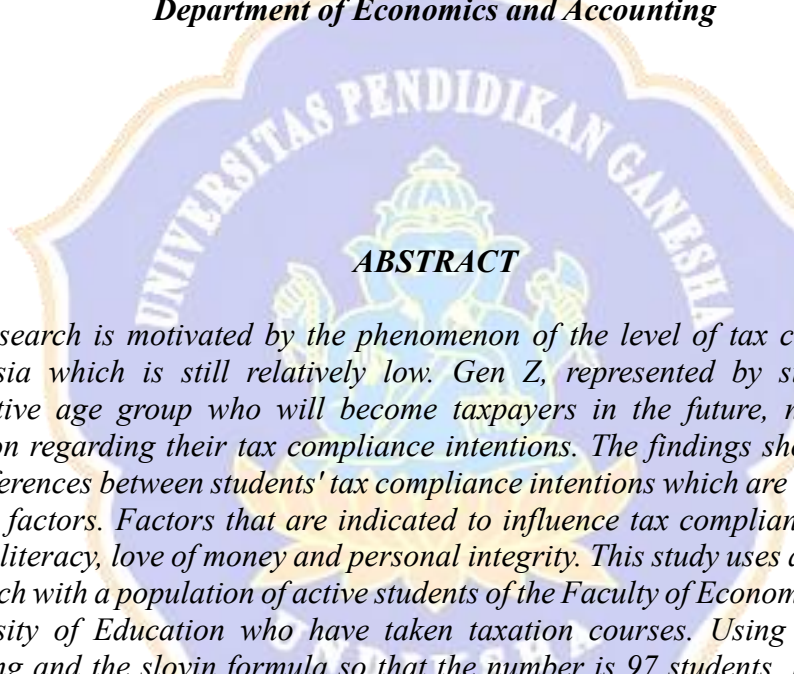
THE INFLUENCE OF TAX LITERACY, LOVE OF MONEY, AND PERSONAL INTEGRITY ON THE TAX COMPLIANCE INTENTION IN GENERATION Z AS PROSPECTIVE TAXPAYERS

(Study on Faculty of Economics Undiksha)

By:

Putu Ayu Karuni, NIM 2117051064

Department of Economics and Accounting



ABSTRACT

This research is motivated by the phenomenon of the level of tax compliance in Indonesia which is still relatively low. Gen Z, represented by students as a productive age group who will become taxpayers in the future, needs special attention regarding their tax compliance intentions. The findings show that there are differences between students' tax compliance intentions which are influenced by several factors. Factors that are indicated to influence tax compliance intentions are tax literacy, love of money and personal integrity. This study uses a quantitative approach with a population of active students of the Faculty of Economics, Ganesha University of Education who have taken taxation courses. Using proportional sampling and the slovin formula so that the number is 97 students. Primary data were obtained through a Likert scale questionnaire and analyzed using SPSS through descriptive tests, data quality tests, classical assumption tests and hypothesis testing. The results show that tax literacy and personal integrity have a positive and significant effect on tax compliance intentions. The love of money variable has a negative and significant effect on tax compliance intentions.

Keywords : *love of money, personal integrity , tax compliance intention, tax literacy,*