ABSTRAK

Gabriella Novilia Harsono (02012200002)

PENGARUH *THE BIG FIVE PERSONALITY TRAITS* TERHADAP MORAL PAJAK DAN INTENSI PENGGELAPAN PAJAK WAJIB PAJAK UKM DI SIDOARJO

(xvi + 161 halaman: 8 gambar, 28 tabel, 14 grafik, 28 lampiran)

Tantangan terbesar dalam dunia perpajakan adalah penggelapan pajak, yang dapat dicegah dengan adanya moral pajak. Salah satu faktor dalam membentuk moral dan intensi penggelapan pajak adalah kepribadian. Penelitian terdahulu telah dilaksanakan di Afrika, sehingga belum sesuai dengan iklim perpajakan UKM di Indonesia, serta belum meneliti pengaruh langsung kepribadian pada intensi penggelapan pajak. Penelitian ini merupakan penelitian kausal kuantitatif dengan menggunakan *software* AMOS 22.0 untuk membantu mengolah sebanyak 145 data primer yang dikumpulkan melalui kuesioner dengan teknik *purposive sampling* terhadap pelaku UKM di Sidoarjo.

Melalui penelitian ini, ditemukan bahwa *neuroticism* dan *extraversion* tidak berpengaruh terhadap moral perpajakan. *Agreeableness*, *conscientiousness*, dan *openness to experience* berpengaruh secara signifikan dan positif terhadap moralitas perpajakan. Di lain sisi, *neuroticism, extraversion, conscientiousness,* dan *openness to experience* tidak berpengaruh terhadap intensi penggelapan pajak, namun *agreeableness* dan moral pajak berpengaruh secara negatif dan signifikan terhadap intensi penggelapan pajak. Dengan hasil tersebut, diharapkan penelitian ini dapat menjadi bahan pertimbangan Direktorat Jenderal Pajak (DJP) untuk mengambil keputusan terkait kepribadian, moral, dan intensi penggelapan pajak wajib pajak.

Kata Kunci: *Neuroticism, Extraversion, Agreeableness, Conscientiousness, Openness to Experience,* Moral Pajak, Intensi Penggelapan Pajak.

Referensi: 124 (1972-2023)

ABSTRACT

Gabriella Novilia Harsono (02012200002)

THE INFLUENCE OF THE BIG FIVE PERSONALITY TRAITS ON TAX MORALE AND TAX EVASION INTENTION OF SMALL-MEDIUM ENTERPRISE TAXPAYERS IN SIDOARJO
(xvi + 161 pages: 8 figures, 28 tables, 14 graph, 28 attachments)

The biggest challenge in the tax world is tax evasion, which can be prevented by the presence of tax morality. One factor in shaping tax morality and evasion intentions is personality. Previous research has been conducted in Africa, which may not align with the small and medium-sized enterprises (SMEs) tax environment in Indonesia, and has not directly examined the influence of personality on tax evasion intentions. This study is a quantitative causal research using AMOS 22.0 software to analyze 145 primary data collected through questionnaires with purposive sampling techniques targeting SME actors in Sidoarjo.

Through this research, it was found that neuroticism and extrav ersion do not affect tax morality. Agreeableness, conscientiousness, and openness to experience have a significant and positive effect on tax morality. On the other hand, neuroticism, extraversion, conscientiousness, and openness to experience do not affect tax evasion intentions, but agreeableness and tax morality have a negative and significant effect on tax evasion intentions. With these results, it is hoped that this research can be considered by the Directorate General of Taxes (DJP) in making decisions related to the personality, morality, and tax evasion intentions of taxpayers.

Keywords: Neuroticism, Extraversion, Agreeableness, Conscientiousness, Openness to Experience, Tax Morality, Tax Evasion Intention.

References: 124 (1972-2023)