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## CAN RELIGIOUS AND MACHIAVELLIAN INFLUENCE TAX EVASION? RESEARCH BASED ON GENDER AND AGE PERSPECTIVE

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### ABSTRACT

This study aims to empirically examine the effect of religiosity and Machiavellian on tax evasion and to examine the differences in each variable based on gender and age perspectives. The population and sample in this study are taxpayers in the Daerah Istimewa Yogyakarta (DIY) who have reported their tax obligations with a total sample of 140 respondents. This research method is quantitative with multiple regression analysis to test the effect of independent variables on the dependent variable and independent sample t-test to test differences in perspectives based on gender and age. The sampling technique uses simple random sampling technique. Questionnaires were distributed using personally administered questionnaires and electronically using a google form. The results of this study indicate that intrinsic religiosity has no effect on tax evasion, extrinsic religiosity has a positive effect on tax evasion and machiavellian has a positive effect on tax evasion. There are differences in the level of intrinsic religiosity, extrinsic religiosity, machiavellian and tax evasion based on gender. There is no difference in the level of intrinsic religiosity, extrinsic religiosity and machiavellian based on the age perspective, but there are differences in the level of tax evasion based on the age perspective.

**KEYWORDS:** Age; Extrinsic Religiosity; Gender; Intrinsic Religiosity; Machiavellian; Tax Evasion.

**INTRODUCTION**

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According to the Center for Indonesia Taxation Analysis (CITA) (2020) which detects that this year will be a difficult momentum for tax revenues (nasional.kontan.co.id, 2020). This is due to the impact of the corona virus disease 2019 (Covid-19). Plus the policy issued by the Minister of Finance Sri Mulyani Indrawati which exempts employee income tax (PPH 21) for 6 months (nasional.kontan.co.id, 2020). In addition to PPh 21, the government will also suspend PPh 22, namely corporate income tax on imports of consumer goods, then PPh 25 or corporate tax will also be suspended (nasional.kontan.co.id, 2020). Sri Mulyani Indrawati also revealed that there was a 0.5% decline in state revenues in February 2020 and as of February 29, 2020, state revenues were only recorded at IDR 216.6 trillion or only 9.7% of the APBN target (finance.detik.com, 2020). With this policy, it is hoped that the economy will continue to run due to the impact of the Covid-19 outbreak.

Taxes are state revenues that are still the mainstay of the Indonesian government which are used to finance infrastructure in Indonesia (Badan Pusat Statistik, 2019). However, if tax revenues decline, it can be estimated that financing for infrastructure will stagnate. The decrease in tax revenue was not only due to Sri Mulyani Indrawati's policy of exempting PPh 21, PPh 22 and PPh 25 for 6 months, but also because there are still many individual taxpayers and entities that do tax avoidance illegally (tax evasion). This can be proven by the relatively increasing number of case files from year to year in the Secretariat of the Tax Court of the Ministry of Finance. Case files had decreased in 2017 but continued to increase during 2018 and 2019. In 2019 there were the most disputed files, namely 12,882 files. The data is presented in Table 1 below.

Number of Dispute Files by Appeal/Defendant 2013-2019							
Appellant/Defendant	2013	2014	2015	2016	2017	2018	2019
Director General of Taxes	5,217	7.386	7.669	7.109	5.553	7,813	12,882

**Table 1.**  
Number of Dispute Files by Appellant / Defendant 2013-2019

Source: APPKI, Data as of 03/03/2020

According to the Law of the Republic of Indonesia Number 28 of 2007 concerning the Third Amendment to Law Number 6 of 1983 concerning General Provisions and Tax Procedures Article 1 which states that tax is a mandatory contribution to the state owed by an individual or entity that is coercive based on Act, by not getting direct compensation and being used for the needs of the state for the greatest prosperity of the people. Based on this statement, it is concluded that every Indonesian citizen who has earned income from his business or work is obliged to pay taxes in accordance with the provisions of the legislation. However, not all Indonesian citizens obey these regulations and there are still many taxpayers who carry out tax evasion. Tax evasion is carried out by taxpayers in order to get a low tax burden and even no tax burden at all. Tax evasion is a criminal act and is against the applicable law.

In humans there is a religiosity factor that is able to perceive a person's ethical actions. According to Dewanta and Machmuddah (2019) who argue that tax evasion is inseparable from one's faith (religiosity). Someone who has a high level of religiosity will obey the laws and regulations, but if someone's level of religiosity is low then someone will do everything possible to take tax evasion even though it is an act that violates the law and is a sin.

Machiavellian nature is a negative attitude found in a person. According to Budiarto et al., (2017) negative attitudes that appear in a person can be in the form of a desire to manipulate, deceit, by ignoring trust, respect and courtesy. Therefore, someone who has a machiavellian nature will be more concerned with his personal interests than the interests of the state, in this context is doing tax evasion . Someone who has a machiavellian nature also tends to act unethically, violate procedures and ignore established rules (Christie and Geis, 1970) .

Based on the theory of reasoned action put forward by Ajzen (2002) which says that humans behave in a conscious way and consider all available information. This means that every individual who has a machiavellian nature will consciously manipulate by considering the desires that he can get more than other people. Machiavellian traits that emerge are predicted based on one's experience. Therefore, someone who has more experience is predicted to be more likely to have a high Machiavelian trait. This means that someone who is an adult or old has more experience than a younger age.

This study fills a research gap that is still a debate among researchers regarding behavioral accounting in the field of tax evasion. First, the research conducted by Dharma et al. (2016) found that religiosity has no effect on tax evasion. However, research by Longenecker et al., (2004); Walker et al., (2012); Wati and Sudibyo (2016); and Budiarto et al., (2017) say that religiosity has a negative effect on tax evasion. Both studies conducted by Budiarto et al., (2017) found the fact that Machiavellian did not have a negative effect on tax evasion. Likewise, the research conducted by Aziz and Taman (2015) which shows that Machiavellian does not have a negative effect on ethical perceptions. Ethical perception in this study is described by the variable tax evasion. However, research conducted by Toriq (2015) shows that the higher a person's machiavellian behavior has a negative effect on students' ethical perceptions. The same result was found by Yuliana and Cahyonowati (2012) who said that machiavellian nature had a negative effect on ethical decision making. Research conducted by Ramadhani (2015) and Asih and Dwiyantri (2019) also found the fact that machiavellian attitudes had a negative effect on tax evasion . Likewise, research conducted by Mauboy and Pesudo (2019) found the fact that machiavellian nature has a negative effect on unethical actions. The research of Yuliana and Cahyonowati (2012) also found that machiavellian nature has a negative effect on ethical perceptions. Third, there are still differences in the attitudes of gender and age perspectives between men and women in responding to tax evasion so that this research is interesting to do.

This study aims to examine the effect of intrinsic religiosity, extrinsic and Machiavellian religiosity on tax evasion and to examine the three variables based on the perspective of gender and age. This study is a development of research conducted by Budiarto et al., (2017) by adding the age variable as a differentiator as a theoretical contribution in each perspective and changing the sample from students to taxpayers who are already working.

Interesting age perspective is added in this study because there is still not much research. Kohlberg (1963) divides the stages of moral development of each individual into six parts. In the first and second stages, when someone is still a child and young, at this stage they will obey the orders of both parents and do what is considered good. In the third stage, a person begins to tend to ask for approval from those around him about actions that are good or bad. In the fourth stage a person begins to realize the existing rules or laws and tries to obey them. The fifth and sixth levels are the last stage where a person begins to have the mind to act according to the ethics that arise from within himself. This theory is in accordance with the results of research by Alm and Torgler (2004) which says that older people will tend to

do tax evasion. This is also in accordance with the findings of McGee dan Tyler (2007); Fiorio and Zanardi (2007); Sutiono and Mangoting (2014); and Harimurti and Astuti (2019).

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This study uses a sample of taxpayers in the Daerah Istimewa Yogyakarta (DIY) because according to data from the Central Statistics Agency the realization of tax revenue in DIY is still low for the second quarter of 2019 and 2020, namely IDR. 2,278.88 billion from the budget ceiling of IDR. 6,119.02 billion and IDR 2,262.70 billion from the budget ceiling of IDR 6,506.74 billion. So it is predicted that there will still be tax evasion behavior among taxpayers in DIY. This research was also conducted to increase the contribution of literacy in order to enrich the results for future research purposes.

Based on the theory of reasoned action put forward by Ajzen (2002) which says that humans behave in a conscious way and consider all available information. This assumption underlies that humans will behave appropriately if they are considered appropriate and ethical. For example, humans will behave in a reasonable way and think about the impact of their actions before deciding whether to take their actions or not. This study discusses the issue of tax evasion which is an illegal tax evasion. So this theory is predicted to be related to tax evasion measures. Someone will do this action or not because they have thought about the consequences that will occur.

Tax evasion according to Dharma et al., (2016) is tax avoidance by violating and opposing applicable laws. Meanwhile, Mardiasmo (2011) argues that tax evasion is an effort made by taxpayers to ease the tax burden by violating the law. It can be concluded that tax evasion is an act of taxpayers who knowingly does not report their tax obligations as they should by violating the law, therefore tax evasion is a crime because it can cause a decrease in state revenue.

Religiosity shows how far knowledge and belief are strong in the heart, how diligently it is in worship and how much appreciation of religion by humans (Glock and Stark, 1965). While McDaniel and Burnett (1990) explain the meaning of religiosity is a belief in God with a commitment to follow the principles that have been set by God. Based on this explanation, it can be concluded that religiosity is a belief between one's heart and beliefs that are applied in daily life and believe that God will give consequences for one's actions in everyday life. Allport and Ross (1967) divide religiosity into two dimensions, namely the dimensions of intrinsic religiosity and extrinsic religiosity. The dimension of intrinsic religiosity according to Allport and Ross (1967) is a person's commitment to embracing religion for spiritual purposes. In other words, the intrinsic religiosity dimension is the immediate affairs that exist within humans with belief in God without being influenced by anyone and cannot be seen by others so that they can only be felt by that person. The dimension of extrinsic religiosity according to Allport and Ross (1967) is the participation of a person to join religion with the aim of finding identity. In other words, extrinsic religiosity is a person's behavior that is reflected in daily actions based on beliefs and can be seen by others.

Machiavellian is based on wisdom, manipulation, exploitation, deceit, no trust, traditional wisdom, honor and courtesy (Budiarto et al., 2017). Meanwhile, according to Christie and Geis (1970) explains that Machiavellian is a process in which the manipulator gets more rewards than he gets when he does not manipulate, when other people get less, at least in the short term. The characteristics of people who have machiavellian traits are acting unethically and doing a lot of manipulation for personal gain. People who have a machiavellian nature in the context of tax evasion will definitely manipulate their income to get a small tax liability, even to not pay their tax obligations. The difference with previous research is in this study

using the perspective of gender and age on each of the variables studied so that it can be used as reference study material in the future.

Religiosity is defined as a belief in humans that is implemented in everyday life. The religiosity that is implemented must be in accordance with the dimensions of intrinsic religiosity and extrinsic religiosity. McDaniel and Burnett (1990) explain the meaning of religiosity is a belief in God with a commitment to follow the principles that have been set by God. Dharma et al., (2016) found the fact that religiosity has no effect on tax evasion. However, research by Longenecker et al., (2004); Walker et al., (2012); Wati and Sudiby (2016); and Budiarto et al., (2017) say that religiosity has a negative effect on tax evasion. Pratama et al., (2020) found the same fact that intrinsic religious and extrinsic religion had a negative effect on tax evasion. If someone has a high level of religiosity both intrinsically and extrinsically, it is expected to make someone obey the tax laws and regulations so that they will not do tax evasion. Therefore, the higher the level of intrinsic and extrinsic religiosity of a person, the person will not commit tax evasion. So the hypothesis in this study are:

*H<sub>1a</sub>: intrinsic religiosity has a negative effect on tax evasion*

*H<sub>1b</sub>: extrinsic religiosity has a negative effect on tax evasion*

Christie and Geis (1970) and Li-Pang Tang et al., (2008) explained in their research that Machiavellians tend to have the following characteristics: poor interpersonal relationships, inattention, low morality, gross psychopathology and poor ideological commitment. bad. Research conducted by Budiarto et al., (2017) found the fact that Machiavellian did not have a negative effect on tax evasion. Likewise, the research conducted by Aziz and Taman (2015) which shows that Machiavellian does not have a negative effect on ethical perceptions. Ethical perception in this study is described by the variable tax evasion. However, research conducted by Toriq (2015) shows that the higher a person's machiavellian behavior has a negative effect on students' ethical perceptions. The same result was found by Yuliana and Cahyonowati (2012) who said that machiavellian nature had a negative effect on ethical decision making. Research conducted by Ramadhani (2015) and Asih and Dwiyantri (2019) also found that Machiavellian attitudes had a negative effect on tax evasion. Likewise, research conducted by Mauboy and Pesudo (2019) found the fact that machiavellian nature has a negative effect on unethical actions. The research of Yuliana and Cahyonowati (2012) also found that machiavellian nature has a negative effect on ethical perceptions. If someone has low Machiavellian behavior, it is expected that someone will act ethically, in this case not take tax evasion actions. Therefore, the hypotheses in this study are:

*H<sub>2</sub>: Machiavellian has a negative effect on tax evasion*

The analytical model used to test the hypothesis is multiple regression using the SPSS application. Meanwhile, to test the differences in the level of religiosity, Machiavellian and tax evasion based on gender and age, the independent sample t-test was used. This research model can be described as follows:

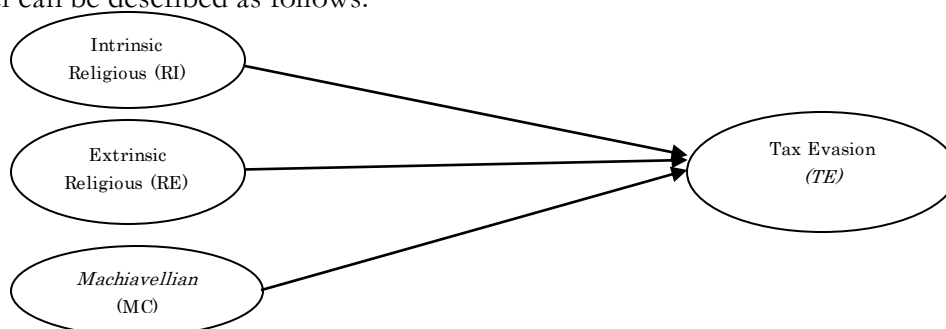


Figure 1. Thinking Framework

The regression equation is  $TE = \alpha - \beta_1RI - \beta_2RE - \beta_3MC + \epsilon$

Information:

TE = Tax Evasion

$\alpha$  = Constant

RI = Intrinsic Religious

RE = Extrinsic Religious

MC = Machiavellian

$\epsilon$  = Residual error

**METHOD**

The population in this study were taxpayers who were in Yogyakarta. The sample taken is taxpayers who have reported their taxes. The source of data in this study is primary data from questionnaires distributed to taxpayers in the Daerah Istimewa Yogyakarta. The research sample was taken by the simple method random sampling. Questionnaires were distributed using personally administered questionnaires and electronically using a google form. The type of question in the questionnaire is a close question which asks the respondent to choose one of the answers provided by crossing or circling or clicking (if done electronically) on the selected answer option. Close questions help respondents make decisions quickly to choose among several alternative answers. In addition to close questions, the questionnaire also contains classification data or what is known as personal information or demographic questions containing information on gender, age, educations level and job position. These answers are also used as descriptive statistics in this study. The number of samples for the purposes of SPSS testing is 30, but this study uses multivariate analysis so the number of samples is at least 10 times the number of variables studied by Sekaran and Bougie (2016) , so in this study a minimum of 50 samples must be obtained because it uses five variables, namely religiosity, machiavellian , tax evasion , gender and age. How to measure the variabels in this study using the indicators presented in Table 2.

Variable	Indicator	Reference
<b>Intrinsic Religious</b>	1. It is important for me to spend time alone contemplating deepening religious knowledge	(Basri, 2015); (Hafizhah, et al., 2016); (Budiarto et al., 2017); (Atmoko, 2018); (Atmoko, 2021); (Kurnianing sih and Atmoko, 2022)
	2. If there is no emergency that prevents me from going to a place of worship, I will go to a place of worship	
	3. I try to bring religious values into my life	
	4. I pour out all my feelings when praying	
	5. I feel that God is often present in my life	
	6. I prefer to join a religious study group than a social group	
	7. I use a religious approach in my life	
	8. Religion is very important, because religion answers all of life's questions	
	9. Even though I believe in my religion, I feel that there are other more important things in life	
	10. It doesn't matter how much I believe as long as I live my life with morals	

<b>Extrinsic Religious</b>	11. The main purpose of prayer is to get help and protection		
	12. Places of worship are the most important places to form social relations		
	1. Religion offers a sense of comfort when sad or afflicted		
	2. I pray mainly because I have been taught to pray		
	3. Even though I am a religious person I refuse to include religious considerations in influencing my affairs	(Basri, 2015); (Hafizhah, et al., 2016);	
	4. Going to a place of worship is a fun social activity, this is the most important reason for religion	(Budiarto et al., 2017);	
	5. Making places of worship a suitable place for social activities, that is the main benefit of religion	(Kurnianing sih and Atmoko, 2022)	
	6. Sometimes I feel the need to consider my religious beliefs to protect my social and economic well-being		
	7. One of the reasons I became a religious member was that it helped to shape a person in society		
	8. The purpose of worship is to live a happy and peaceful life		
	<b>Machiavellian</b>	1. The best way to understand someone is to tell them what they want to hear	
		2. It is very difficult to progress without following formal procedures	(Tang et al., 2008);
3. Will always keep everything a secret from anyone		(Budiarto et al., 2017)	
4. The safest thing is to assume that everyone will behave badly if given the opportunity			
<b>Tax Evasion</b>	1. Tax fraud is ethical if the tax rate is too high		
	2. Tax fraud is ethical, if I don't benefit from the tax money paid	(Basri, 2015);	
	3. Tax fraud is considered ethical, if the government is corrupt	(Hafizhah, et al., 2016);	
	4. Fraud is considered ethical, if the government is not transparent about the use of taxes	(Budiarto et al., 2017);	
	5. I did not use the NPWP according to the provisions	(Atmoko, 2018);	
	6. I submitted an SPT with incomplete and incorrect calculations on all tax objects that I have	(Atmoko, 2021);	
	7. I submitted the SPT not on time	(Kurnianing sih and Atmoko, 2022)	
	8. I paid taxes that did not match the amount that I reported in the SPT		
	9. I didn't pay my taxes on time		
	10. I am of the opinion that there are taxpayers who are trying to bribe tax officials		

**Table 2.**  
Indicators  
Variables

The questionnaire distributed must go through validity and reliability tests in order to get the correct conclusion. The validity test according to Sekaran (2006) is to ensure that the measurements used actually measure the concepts to be measured. The validity test technique in this study uses factor analysis with the Keiser-Mayer-Olkin Measure of Sampling Adequacy and Bartlett's Test of Sphericity (KMO and Bartlett's Test). If the test results of the factor analysis show an indicator value of more than 0.5 then the indicator is valid. While the reliability test according to Sekaran (2006) is a measurement that shows the level of freedom of measurement of bias or error. The method used to test the reliability is to calculate Cronbach's coefficient alpha.

**RESULTS AND DISCUSSIONS**

**Descriptive statistics**

Information	Total	%
<b>Gender</b>		
Man	58	41.4
Woman	82	58.6
<b>Total</b>	140	100
<b>Age</b>		
25 years	56	40
26-30 years old	54	38.6
31-35 years old	11	7.8
36 years	19	13.6
<b>Total</b>	140	100
<b>Last education</b>		
SMA/K and D3	41	29.3
S1	50	35.7
S2	45	32.1
S3	4	2.9
<b>Total</b>	140	100

**Table 3.**  
Descriptive  
Statistics

Source: Processed primary data, 2020

Based on Table 3 above, it can be seen that the sample obtained was 140 respondents. The 140 respondents showed that 58 respondents were male with a rate of 41.4% and 82 respondents were female with a rate of 58.6%. Age respondents were divided into 4 groups,



namely age 25 years as many as 56 respondents with a rate of 40%, respondents aged 26-30 years as many as 54 respondents with a rate of 38.6%, ages 31-35 years as many as 19 respondents with a rate of 7.8% and age 36 years as many as 19 respondents with a rate of 13.6%. The education level of the respondents was divided into 4 groups, namely respondents with SMA/K and D3 education levels as many as 41 respondents with 29.3% level, respondents with S1 education level as many as 50 respondents with 35.7% level, respondents with S2 education level as many as 45 respondents with a level of 32.1% and respondents with a doctoral level of education as many as 4 respondents with a level of 2.9%.

**Validity test**

The validity test in this study uses factor analysis with the principle of correlation, the data is said to be valid if the loading factor value must be greater than 0.5 and the KMO value must be greater than 0.5. The summary of the validity tests is presented in Table 4 and Table 5 as follows:

No	Indicator	Loading Factor	Results
1	RI1	0.671	Valid
2	RI2	0.601	Valid
3	RI3	0.709	Valid
4	RI4	0.593	Valid
5	RI5	0.549	Valid
6	RI6	0.659	Valid
7	RI7	0.755	Valid
8	RI8	0.744	Valid
9	RI9		Not Valid
10	RI10		Not Valid
11	RI11		Not Valid
12	RI12	0.555	Valid
13	RE1		Not Valid
14	RE2	0.619	Valid
15	RE3	0.542	Valid
16	RE4	0.814	Valid
17	RE5	0.796	Valid

18	RE6	0.691	Valid
19	RE7	0.756	Valid
20	RE8		Not Valid
21	MC1	0.684	Valid
22	MC2	0.614	Valid
23	MC3	0.721	Valid
24	MC4	0.703	Valid
25	TE1	0.630	Valid
26	TE2	0.665	Valid
27	TE3	0.671	Valid
28	TE4	0.651	Valid
29	TE5	0.770	Valid
30	TE6	0.780	Valid
31	TE7	0.811	Valid
32	TE8	0.844	Valid
33	TE9	0.843	Valid
34	TE10		Not Valid

**Table 4.**  
Results of the  
Validity Test of  
Factor Analysis

Source: Processed primary data, 2020

Information:

RI = Intrinsic Religion

RE = Extrinsic Religious

MC = Machiavellian

TE = Tax Evasion

In Table 4 above, it can be seen that there are several indicators of questions number 9, 10 and 11 on intrinsic religious variables, question indicators number 8 on extrinsic religious variables and question number 10 indicators on tax evasion variables are invalid, therefore these indicators are discarded and were not included in further data analysis. After the invalid indicators are removed, then re-testing all indicators on each variable is carried out and all valid results are produced.

**Table 5.**  
KMO and  
Bartlett's Test  
Results

No	Variable	KMO	Sig	Status
1	<b>Intrinsic Religious</b>	0.846	< 0.01	Valid
2	<b>Extrinsic Religious</b>	0.790	< 0.01	Valid
3	<b>Machiavellian</b>	0.690	< 0.01	Valid
4	<b>Tax evasion</b>	0.833	< 0.01	Valid

Source: Processed primary data, 2020

In Table 5 above, it is known that the KMO value is above 0.5 so that the data is valid

**Reliability test**

The reliability test explains the degree of freedom of measurement of bias or error (Sekaran, 2006). The reliability test in this study uses Cronbach's coefficient alpha value. The data is said to be reliable if the Cronbach's coefficient alpha value is more than 0.7. The reliability test is presented in Table 5 below.

**Table 6.**  
Reliability Test  
with  
Cronbach's  
Coefficient  
Alpha

No	Variable	Cronbach's Alpha	Results
1	<b>Intrinsic Religious</b>	0.818	Reliable
2	<b>Extrinsic Religious</b>	0.804	Reliable
3	<b>Machiavellian</b>	0.600	Reliable
4	<b>Tax evasion</b>	0.873	Reliable

Source : Processed primary data, 2020

**Classic assumption test**

**Normality test**

The normality test of the data in this study used the One-Sample Kolmogorov-Smirnov Test. The results of the One-Sample Kolmogorov-Smirnov Test are presented in Table 7 below:

**Table 7.**  
Normality Test  
Results with  
One-Sample  
Kolmogorov-  
Smirnov Test

<b>Information</b>	<b>Residual Value (KM)</b>
<b>Amount</b>	140
<b>Average</b>	0.000000
<b>Standard Deviation</b>	0, 80429233
<b>Absolute Value</b>	0.061
<b>Positive</b>	0.061
<b>Negative</b>	-0.034
<b>Statistics Test</b>	0.061
<b>Significant</b>	0.200

Source: Processed primary data, 2020

Based on Table 7 above, it is known that the significant value is 0.200 greater than 0.05. Therefore, it can be concluded that the data is normally distributed

**117 Heteroscedasticity Test**

The heteroscedasticity test aims to determine whether the regression model has an inequality of variance from the residuals of one observation to another observation. if the variance of the residual data from one observation to another observation remains, then it is called homoscedasticity and if it is different it is called heteroscedasticity. A good regression model is that there is no heteroscedasticity (Ghozali, 2011). In this study using the Glejser test to determine whether or not heteroscedasticity occurs. The condition that there is no heteroscedasticity is to use the absolute value of the residual data and the significance of each independent variable must be more than 0.05. The results of the heteroscedasticity test are presented in Table 8 as follows:

No	Variable	significant
1	Intrinsic Religious	0.740
2	Extrinsic Religious	0.990
3	Machiavellian	0.456

**Table 8.**  
Heteroscedasticity Test with Glejser Test

Source: Processed primary data, 2020

Based on Table 8 above, each independent variable is more than 0.05 so that there is no heteroscedasticity problem. Therefore, the data tested in this study are homoscedastic, which means they can be used to test the model in this study.

**Multicollinearity Test**

The multicollinearity test in this study looks at the tolerance value and the opposite of variance inflation factor (VIF). The cutoff value which indicates the absence of multicollinearity is a tolerance value of more than 0.1 or equal to a VIF value of less than 10 (Ghozali, 2006). The results of the multicollinearity test in this study are presented in Table 9 as follows:

Model	Collinearity Statistics	
	Tolerance	VIF
Intrinsic Religious	0,927	1.078
Extrinsic Religious	0.740	1,352
Machiavellian	0.780	1,283

**Table 9.**  
Multicollinearity Test

Source: Processed primary data, 2020

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**Hypothesis testing**

**12.1**

The analytical model used in this research is using multiple regression analysis model. The summary of hypothesis testing is presented in Table 10.

Model	Unstandardized Coefficients		Standardized Coefficients		t	Sig.
	B	Std. Error	Beta			
1	(Constant)	.622	.592		1.051	.295
	RI	-.060	.137	-.035	-.441	.660
	RE	-.396	.100	-.352	-3.965	.000
	MC	-.224	.108	-.180	-2.080	.039

**Table 10.**  
The Results Of  
The Hypothesis  
Testing

Source: Primary Data Processed, 2020

Information:

RI = Intrinsic Religion

RE = Extrinsic Religious

MC = Machiavellian

TE = Tax Evasion

Based on the results of the hypothesis testing presented in Table 10 above, it can be seen that the intrinsic religious variable sig value  $> 0.1$  so that the hypothesis in this study was rejected. The results of this study are in line with research conducted by Dharma et al., (2016) which found the fact that religiosity had no effect on tax evasion. This is because intrinsic religious values are values that are related and accounted for by humans with their God, therefore intrinsic religion has no effect on tax evasion .

In the extrinsic religious variable the value of sig  $< 0.1$  so that the hypothesis in this study is accepted. So it can be concluded that extrinsic religion has a negative effect on tax evasion. The results of this study are in line with the research conducted by Longenecker et al., (2004); Walker et al., (2012); Wati and Sudiby (2016); and Budiarto et al., (2017). This is because the higher the extrinsic religious value possessed by a person, the person will not show tax evasion. Because the extrinsic religious nature is reflected in everyday life and can be seen by people, the person will do positive things in his life.

The Machiavellian variable sig  $< 0.1$  so that the hypothesis in this study is accepted. This result is in line with the research conducted by Yuliana and Cahyonowati (2012) who said that machiavellian nature has a negative effect on ethical decision making. Research conducted by Ramadhani (2015) and Asih and Dwiyanti (2019) also found that Machiavellian attitudes had a negative effect on tax evasion. Likewise, research conducted by Mauboy and Pesudo (2019) found the fact that machiavellian nature has a negative effect on unethical actions. The research of Yuliana and Cahyonowati (2012) also found that machiavellian nature has a negative effect on ethical perceptions. This is because if someone has a low Machiavellian trait, then that person will behave ethically and will not do tax evasion .

### Test Results Independent Sample T-Test

The Independent Sample T-Test was used by researchers to answer the differences in perceptions of gender and age in each of the variables in this study. The aim is to find out the difference between money ethics, religion and tax evasion based on the perspective of

gender and age. The results of the Independent Sample T-Test are presented in Table 11 and Table 12 as follows:

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Variable	Woman		Man		Lavene's Test	Sig.	Conclusion
	mean	Std. Dev	Mean	Std. Dev			
RI	4,0298	0.49012	4.2088	0.55461	0.150	0.046	There is a difference
RE	3.1443	0.73692	3.5374	0.84237	0.276	0.004	There is a difference
MC	3,0518	0.60825	3.3922	0.82732	0.001	0.006	There is a difference
TE	2.2046	0.75247	2.6762	1.0271	0.113	0.02	There is a difference

**Table 11.** Independent Sample T-Test Based on Gender Perspective

Source: Processed primary data, 2020

Variable	Young		Mature		Lavene's Test	Sig.	Conclusion
	mean	Std. Dev	Mean	Std. Dev			
RI	4.0677	0.51747	4.2370	0.53226	0.844	0.117	There is no difference
RE	3.3288	0.78644	3.2278	0.87152	0.437	0.543	There is no difference
MC	3.2068	0.73717	3.1417	0.6844	0.868	0.664	There is no difference
TE	2.4919	0.89555	2.0630	0.86691	0.925	0.021	There is a difference

**Table 12.** Independent Sample T-Test Based on Age Perspective

Source: Processed primary data, 2020

**Analysis by gender and age**

Based on Table 11 above, it can be seen that the sig value for intrinsic and extrinsic religious variables is < 0.05. Therefore, there are differences in intrinsic and extrinsic religious levels based on a gender perspective. This research is in line with what has been concluded by Basi (2014) and Stark (2002) which states that there are religious differences in gender perspectives. Based on research conducted by Basri (2015) found the fact that Muslim, Jewish, and Hindu men are more religious than women. But Christian women are more religious than men because of differences in tradition. However, in a study conducted by Budiarto et al., (2017) it was found that there was no difference in perception between men and women for the level of religiosity. Therefore, there are still differences in the results of the study so it is interesting to study.

In Table 11 above, the Machiavellian variable sig < 0.05. Therefore, there are differences in the level of Machiavellian in the gender perspective. The results of this study are in line with

those found by Yelshintu and Fuad (2013) who explained that at the machiavellian level, men tend to be ambitious with a high level of manipulation to achieve what they want such as position, title or authority. Basically, machiavellian nature is a bad trait that makes someone cheat or manipulate in order to get more things than other people. Therefore, men are generally more willing to take risks and commit fraud as proposed by Atmoko (2018) because men tend to compete to achieve success and tend to violate existing regulations because they view achievement as competition, while women focus on carrying out tasks properly and harmonious working relationships, so that women are more obedient to existing regulations and they will be more critical of people who violate these regulations.

In Table 11 above, the tax evasion variable has a value of  $\text{sig} < 0.05$ . Therefore, there are differences in the level of tax evasion in the Gender perspective. These results confirm the findings that have been produced by Dharma et al., (2016) which says that men do more tax evasion than women. Similar results were obtained by Tang and Tang (2010) and Musbah et al., (2016). Men are more likely to take risks compared to women, this is the reason that there are differences in tax evasion in gender perceptions. Another research that has been done by Rindayanti and Budiarto (2017) which proves that there are differences in tax evasion based on a gender perspective. Budiarto et al., (2017) which said that men tend to be more willing to take risks including committing violations and on the other hand women tend to be more careful.

In Table 12 above, the intrinsic religious and extrinsic religious variables have a sig value  $> 0.05$ . Therefore, there is no difference in the level of intrinsic and extrinsic religious in the perspective of age. This is because the age of the youngest respondent in this study is 25 years, so that at that age a person already has stable emotions so that religiously they will have strong enough beliefs and are not easily changed due to increasing age. Harms (1944) explains that the development of religiosity in childhood is determined by their age level, it turns out that children who reach the age of critical thinking are more critical in understanding the teachings of their religiosity. At the age of adolescence when they step on sexual maturity that influence accompanies the development of their religious spirit. Santrock (2004) says that adolescence is an important transition period in the development of critical thinking and decision making. At the adolescent and productive age, his religious life is influenced by the experience of his personality structure which is marked by doubts that arise about the provisions of his religiosity. In adulthood or old age people are usually predicted to return to their religiosity with full confidence.

In Table 12 above, the Machiavellian variable sig value  $> 0.05$ . Therefore, there is no difference in the Machiavellian level in the age perspective. In this study, it is not proven that young people and adults will perform Machiavellian actions based on experience and considerations. This is because young and adult age are not related to the desire to perform Machiavellian actions. Based on the theory of reasoned action proposed by Ajzen (2002) which says that humans behave in a conscious way and consider all available information. Machiavellian actions can be done by anyone, anytime, anywhere and at any age, therefore there is no difference in the level of Machiavellian in the perspective of age.

In Table 12 above, the tax evasion variable has a value of  $\text{sig} < 0.05$ . Therefore, there are differences in the level of tax evasion based on the age perspective. Jackson and Milliron (1986) argues that the age of tax payment is the most important factor in determining tax compliance. Tittle (1980) says that the relationship between age and tax evasion is caused by experience and generational differences. Older taxpayers are usually more obedient than younger taxpayers (Tittle, 1980). This statement is reinforced by the findings of Putra et al.,

(2017); McGee dan Tyler (2007); Fiorio and Zanardi (2007); Sutiono and Mangoting (2014); and Harimurti and Dewi (2019) who found the fact that young people are more willing to take risks, are less sensitive to law and social reflexes than older people. Therefore, there are differences in the perception of age in tax evasion measures.

## CONCLUSION

Based on the results of the data analysis that has been carried out, it can be concluded that intrinsic religious has no effect on tax evasion, extrinsic religion has no effect on tax evasion and Machiavellian has no effect on tax evasion. In the Independent Sample T-Test test, it was concluded that there were differences in gender perspectives on intrinsic religious, extrinsic religious, Machiavellian and tax evasion. There are no differences in the level of intrinsic religious, extrinsic religious and machiavellian on the age perspective, but there are differences in the level of tax evasion on the gender perspective.

The implication of this research is that it can be used as consideration for taxpayers not to do tax evasion and report their taxes based on their obligations and always obey the applicable laws, both laws and religious laws, however religious law teaches every human being to obey the government. So that if someone violates the law, the consequences will be religiously sinful against God. For Directorate General of Tax (DGT) is expected to optimally socialize the system owned by DGT through social media, websites and so on so that people can report their tax obligations easily and are given control so that people report their obligations as they should so that state revenues will be optimal. Then the results of this study can also be used as additional literacy for future research.

Suggestions in this study are researchers in the future can add money ethics variables, tax sanctions and so on to the independent variables. Future research can add other perspectives to the demographic data as a contribution such as education level, type of work and so on. Future research can also change the sample of individual taxpayers into corporate taxpayers to find out different results.

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