

INTISARI

Penelitian ini bertujuan untuk mengujipengaruh persepsi mahasiswa dan dosen tentang keadilan, diskriminasi, dan *self assessment system* terhadap etika perilaku penggelapan pajak. Variabel yang diuji dalam penelitian ini terdiri dari keadilan, diskriminasi, dan *self assessment system*.

Penelitian ini menggunakan metode *purposive sampling*, *accidental sampling*, dan *convinance sampling*. Berdasarkan kriteria diperoleh 120 responden yang terdiri dari mahasiswa dan dosen. Pengujian yang dilakukan antara lain: statistik deskriptif, uji validitas, uji realibilitas, asumsi klasik, regresi berganda, koefisien determinasi, *F test* dan *t test*.

Hasil penelitian: 1) Keadilan berpengaruh positif terhadap etika perilaku penggelapan pajak, 2) Diskriminasi tidak berpengaruh terhadap etika perilaku penggelapan pajak, 3) *Self assessment system* berpengaruh positif terhadap etika perilaku penggelapan pajak.

Kata kunci: Keadilan, diskriminasi, *self assessment system*, penggelapan pajak.

ABSTRACT

This study aimed to verify the influence of the perceptions of students and lecturers about justice, discrimination, and self assessment system on tax evasion behavior ethics. The variables tested in this research consisted of justice, discrimination, and self assessment system.

This research uses purposive sampling, accidental sampling, and convenience sampling method. Based on the criteria obtained 120 respondents consisting of students and lecturers. Tests conducted include: descriptive statistics, validity test, reliability test, classical assumption, multiple regression, coefficient of determination, F test and t test.

Results of the research: 1) Justice has positive effect on tax evasion behavior ethics, 2) Discrimination has no effect on tax evasion behavior ethic, 3) Self assessment system positively influence to tax evasion behavior ethic.

Keywords: Justice, discrimination, self assessment system, tax evasion.