

## ABSTRAK

**WAHYUDIN, 2023. Analisis Attitude Rasionality Terhadap Tax Avoidance Pajak Dengan Religiusitas, Sebagai Moderating Variable (Studi Pada Kantor Pelayanan, Penyuluhan Dan Konsultasi (Kp2kp) Pada Kantor Pelayanan Pajak Kpp Pratama Bulukumba. Skripsi, Program Studi Akuntansi Muhammadiyah Makassar. Dibimbing Oleh Pembimbing I H. Abdul Rahman Rahim Dan Pembimbing II Hasanuddin**

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Penelitian ini bertujuan untuk menganalisis *attitude rasionality* terhadap *tax avoidance* pajak dengan religiusitas sebagai moderating variable (studi pada kantor pelayanan, penyuluhan dan konsultasi perpajakan (KP2KP) di kantor pajak di KPP pratama bulukumba). Variable independen dalam penelitian ini adalah *attitude rasionality* yang dinotasikan dengan (X). variable terikat dalam penelitian ini adalah *tax avoidance* yang dinotasikan dengan (Y). Moderating variable dalam penelitian ini adalah religiusitas yang dinotasikan dengan (Z). mewakili populasi maka ditentukan jumlah sampel dengan menggunakan total sampling, dimana jumlah sampel dengan jumlah populasi sama yaitu sebanyak 99 orang. Pengumpulan data di lakukan dengan menggunakan kuesioner. Analisis data dilakukan dengan uji kualitas data, analisis regresi linear berganda dan uji hipotesis(1) Koefisien regresi variabel attitude rationality sebesar 0,530 (positif) dengan taraf signifikansi sebesar 0,000. Dengan demikian hasil pengujian hipotesis telah membuktikan bahwa terdapat pengaruh positif dan signifikan antara attitude rationality terhadap Tax Avoidance pajak. (2) Koefisien regresi variabel interkasi antara tax avoidance dan religiusitas memiliki taraf signifikansi sebesar 0,037. Dengan demikian hasil pengujian hipotesis telah membuktikan bahwa terdapat pengaruh religiusitas mampu memoderasi pengaruh positif dan signifikan antara attitude rationality dengan tax avoidance.

Kata Kunci : Attitude Rasionality, Tax Avoidance, Religiusitas

## ABSTRACT

**WAHYUDIN, 2023. Analysis of Attitude Rationality towards Tax Avoidance Tax with Religiosity, as a Moderating Variable (Study at the Service, Counseling and Consultation Office (Kp2kp) at the KPP Pratama Bulukumba Tax Service Office. Thesis, Muhammadiyah Makassar Accounting Study Program. Supervised by Supervisor I H. Abdul Rahman Rahim And Supervisor II Hasanuddin**

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*This research aims to analyze attitude rationality towards tax avoidance with religiosity as a moderating variable (study at the tax service, counseling and consultation office (KP2KP) at the tax office at KPP Pratama Bulukumba. The independent variable in this research is attitude rationality which is denoted by (X). The dependent variable in this research is tax avoidance which is denoted by (Y). The moderating variable in this study is religiosity which is denoted by (Z). Representing the population, the sample size is determined using total sampling, where the number of samples with the population is the same, namely as many as 99 people. Data collection was carried out using a questionnaire. Data analysis was carried out using data quality testing, multiple linear regression analysis and hypothesis testing (1) The regression coefficient for the attitude rationality variable was 0.530 (positive) with a significance level of 0.000. Thus the test results The hypothesis has proven that there is a positive and significant influence between attitude rationality and tax avoidance. (2) The regression coefficient for the interaction variable between tax avoidance and religiosity has a significance level of 0.037. Thus, the results of hypothesis testing have proven that there is an influence of religiosity which is able to moderate the positive and significant influence between attitude rationality and tax avoidance.*

**Keywords:** Attitude Rationality, Tax Avoidance, Religiosity