

Thesis
Accounting Study Program
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***ANALYZE FACTORS THAT EFFECT INTENTION TO ENGAGE IN TAX
EVASION***

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Executive Summary

The author conducted a research with purpose to determine the relation and influence of individuals' attitudes, subjective norms, perceived behavioural control, and moral obligation toward intention to engage in tax evasion.

The research was completed using questionnaires which were distributed in Pratama Batam North Tax Office, Pratama Batam South Tax Office, and Madya Batam Tax Office. The questionnaires collected amounted to 350 questionnaires and among those questionnaires, 314 were used for this research. Author used the software SPSS 21 to analyze the data.

The results of this research conclude that individuals' attitudes and subjective norms do not have a significant effect toward intention to engage in tax evasion, while perceived behavioural control and moral obligation do have significant effect toward intention to engage in tax evasion.

Keywords: individuals' attitudes, subjective norms, perceived behavioural control, moral obligation, intention to engage in tax evasion.

