

INTISARI

Pajak memegang porsi penting dalam penerimaan negara. Studi terdahulu mendokumentasikan adanya pengaruh antara faktor psikologis terhadap *tax morale* atau motivasi untuk memenuhi kewajiban perpajakan suatu individu. Studi ini menguji pengaruh antara norma sosial di Fakultas Ekonomika dan Bisnis serta penerapan *self-assessment system* terhadap moral perpajakan Mahasiswa S1 Akuntansi FEB UGM.

Sampel yang digunakan terdiri dari 137 mahasiswa S1 Akuntansi FEB UGM angkatan 2018 dan 2019. Hasil dari analisis regresi menunjukkan bahwa tidak ada pengaruh signifikan atas norma sosial terhadap *tax morale*. Sebaliknya, *self-assessment system* memiliki pengaruh yang positif dan signifikan terhadap *tax morale*. Hasil uji penelitian ini menandakan bahwa semakin baik norma sosial di lingkungan S1 Akuntansi FEB UGM dan semakin baik penerapan sistem perpajakan *self-assessment system* di Indonesia.

Kata kunci: *Tax Morale*, norma sosial, *self-assessment system*

ABSTRACT

Taxation plays an important role in state revenues. Previous studies have documented the influence of psychological factors on tax morale or motivation to fulfill an individual's tax obligations. This study examines the effect of social norms at the Faculty of Economics and Business and the application of the self-assessment system on taxation morals for S1 Accounting students, FEB UGM.

The sample used consisted of 137 undergraduate accounting students Faculty of Economics and Business, class of 2018 and 2019. The results of the regression analysis showed that there was no significant influence on social norms on tax morale. On the other hand, the self-assessment system has a positive and significant effect on tax morale. The test results of this study indicate that the better the social norms in the S1 Accounting environment of FEB UGM and the better the implementation of the self-assessment system of taxation in Indonesia.

Key words: social norms, self-assessment system.