

## Intisari

Meski determinan *tax morale* sebelumnya telah banyak dibahas, namun penelitian tentang pengaruh orientasi etika terhadap *tax morale* belum banyak diteliti lebih lanjut. Penelitian ini membahas peran orientasi etika idealisme dan relativisme terhadap *tax morale*. Dengan menggunakan metode penelitian kuantitatif, 100 mahasiswa S1 Akuntansi dari salah satu universitas di Indonesia dijadikan sampel dalam penelitian ini. Hasil penelitian menunjukkan bahwa idealisme berpengaruh positif terhadap *tax morale* sementara relativisme berpengaruh negatif terhadap *tax morale*. Implikasi dan batasan penelitian juga disajikan dalam penelitian ini.

**Kata kunci:** ideologi etika, orientasi etika, idealisme, relativisme, *tax morale*

## **Abstract**

*While the determinants of tax morale have been widely studied, the influence of ethical orientation on tax morale unexpectedly has yet to be investigated. This study explores the role of ethical orientation idealism and relativism on tax morale. By using quantitative research method, 100 accounting students from one of the universities in Indonesia are used as the sample of this study. Furthermore, the results confirm that idealism is positively related to tax morale while relativism is negatively related to tax morale. Policy implications and limitations are presented.*

**Keywords:** *ethical ideology, ethical orientation, idealism, relativism, tax morale*