
ANALYSIS OF MACHIAVELLIANISM, SOCIAL RESPONSIBILITY, AND ETHICAL JUDGEMENTS ON TAX AVOIDANCE WITH RELIGIOSITY AS A MODERATING VARIABLE

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Abstract

This study uses religion as a moderating variable to examine the nature of Machiavellianism, social responsibility, and moral judgments about tax evasion. All 120 of the study's participants were Corporate Taxpayers (Bodies) registered with the Semarang City area's Pratama Tax Service Office (KPP). The data analysis method used in this study was PLS. The results of the study demonstrate that Machiavellianism has a favorable and substantial influence on tax evasion. PRESOR also has a positive and substantial impact on tax evasion. Ethical decisions have a big influence on tax evasion. Furthermore, religion has a big impact on tax avoidance. In terms of moderation, it asserts that the religiosity variable can lessen the impact of Machiavellianism on tax evasion. The religion variable cannot lessen the effect of PRESOR on tax evasion. Furthermore, the religion component does not lessen the impact of ethical evaluations on tax evasion.

Keywords: Ethical Judgments, Machiavellianism, Religiosity, Social Responsibility, and Tax Avoidance

INTRODUCTION

State revenue from the tax sector will be disrupted when the level of taxpayer compliance is low, as a result of tax avoidance actions. Tax advisors are essential to the framework of tax avoidance acts since taxpayers might engage in them directly or through their tax consultants. Some of the driving factors for tax avoidance include Machiavellianism, characterized by manipulative personality traits, as well as Social responsibility includes the conviction that ethics and social duty are important. Furthermore, behaviors that are morally permissible in contrast to intentional tax evasion are referred to as ethical judgments (Shafer & Simmons, 2008). Research on Tax Avoidance and Tax Evasion has been extensively studied by several researchers from Indonesia and several

other countries, with various influencing factors.

(Shafer & Simmons, 2008) According to his research, tax advisors' opinions on the significance of social responsibility and corporate ethics are influenced by Machiavellianism, which in turn informs their professional assessments of aggressive tax reduction. High Machiavellians are more likely to support the "shareholder view" of corporate responsibility, which holds that businesses have little responsibility other than maximizing their profits, than the "stakeholder view" of corporate responsibility, which acknowledges corporate responsibility to a wider range of potential stakeholders. The relationship between Machiavellianism and assessments of ethical and social responsibility is mediated by the shareholder view of corporate

responsibility (but not the stakeholder view). Additionally, moral and social responsibility judgments are significantly impacted by Machiavellianism. The results of this study, which examines social responsibility and the impact of Machiavellianism on tax evasion among Hong Kong tax professionals, show that Machiavellian traits have a detrimental impact on how important ethics and social duty are perceived. Social Obligation Tax consultants believe that tax evasion will be simple if there is little social concern (CSR).

Shafer (2017) It examined the connection between taxpayers' intents to fraudulently inflate their deductions, social standards, and Machiavellianism. We hypothesized and empirically demonstrated that: (1) Tax evasion intentions are generally significantly correlated with reported social norms; (2) the relationship between Machiavellianism and evasion intentions is partially mediated by social norms; and (3) high Machiavellian taxpayers significantly underreport ethical social norms, suggesting that cognitive biases like social projection and Machiavellian cynicism affect reported social norms. These results imply that in order to evaluate the efficacy of possible interventions meant to enhance social norms and tax compliance, experimental research that considers important personality qualities like Machiavellianism would be required.

Khalil & Sidani (2020) have examined the motivations behind tax evasion and compared Christians and Muslims in order to investigate the relationship between tax avoidance attitudes and degrees of religiosity from a fresh angle. The study's

findings suggest that tax evasion attitudes are not primarily explained by religiosity. According to (Shafer & Wang, 2018) .Machiavellianism is one of the human mindsets that relates to methods for interacting with others, particularly when people believe that others are manipulable in social settings. According to Monaghan et al. (2019), there are three primary aspects of Machiavellianism: (1) the employment of deceptive methods; (2) a pessimistic assessment of human nature; and (3) a contempt for traditional morality. (Tjongari & Widuri, 2014). The most prevalent type of taxpayer Machiavellianism is manipulation. For their personal benefit, highly Machiavellian taxpayers frequently commit deceptive, dishonest, and fraudulent behaviors (Shafer & Simmons, 2008). Furthermore, the cynical viewpoint represents a negative perception of taxpayers who think that people are self-centered, evil, and untrustworthy. Thus, a person's immoral and dysfunctional behaviors to advance their own interests at the detriment of others are described by Machiavellianism. (Shafer & Simmons, 2008). Highly Machiavellian taxpayers are more prone to commit planned tax fraud and believe that aggressive tax avoidance is advantageous to their company (Shafer & Simmons, 2008)

Shafer (2017) that because Machiavellianism encourages people to act unethically and against societal standards in order to pay their taxes, there is a negative correlation between tax compliance and Machiavellianism. Pratama (2017) showed that pupils who were highly Machiavellian thought it was moral to avoid paying taxes. Noviri &

Suaryana (2018) observed that Machiavellianism influences the unethical decisions made by tax advisors when providing their services to taxpayers. Furthermore, aggressive tax avoidance is seen favorably by highly Machiavellian taxpayers (Shafer & Simmons, 2008). Accordingly, Asih & Dwiyantri (2019) demonstrate a positive influence of Machiavellianism on taxpayer tax avoidance, as Machiavellian taxpayers view tax avoidance as ethical. This supports previous studies, which largely highlight Machiavellianism as an internal factor motivating taxpayers to engage in unethical actions through tax avoidance or evasion. However, Arestanti et al (2016); Asih & Dwiyantri (2019); Fihandoko (2016); Santoso G (2017) use only one of Machiavellianism's three primary dimensions—manipulative methods, cynical viewpoints, and disdain for traditional morality—to measure this variable.

Furthermore, prior studies have only shown that Machiavellianism encourages taxpayers to evade taxes; they have not taken into account other elements that are probably connected to Machiavellianism, such as aspects of Machiavellianism, religiosity, and the social environment (Hy, 2012). Attitudes are taken into account, including social surroundings and religion. According to the 2020 Pew Research Center Report on the Global God Divide, Indonesia comes in second for the importance of religion in daily life. Additionally, according to a similar study conducted in 2019, 83% of Indonesian adults said that religious principles were crucial for controlling people's attitudes and behaviors. (Iswara, 2020; Poushter & Fetterolf,

2019). Budiarto et al. (2018) and Chen & Tang (2013) showed that unethical and dysfunctional behavior, including Machiavellianism, is probably influenced by religion. Additionally, extremely religious taxpayers are devoted to adhering to religious laws and have a strong believe in God. Savitri & Damayanti (2018) believe that belief in God can then be said to control the negative attitudes of taxpayers.

LITERATUREREVIEW

Theory of Reasoned Action TRA (teori Tindakan Beralasan)

This hypothesis, which was created by Ajzen & Fishbein (1980), explains the connection between attitude and conduct in human acts. It is mostly used to forecast behavior based on pre-existing attitudes and behavioral intentions. While behavior is an actual action carried out, behavioral intention is still an intention. The outcomes that a person anticipates from engaging in a specific conduct influence their decision to do so. Persuasion models, earlier social psychology studies, and Fishbein's attitude theory—which suggests an A-B link between attitude and behavior—are the foundations of this approach.

Tax Avoidance

Tax avoidance refers to the deliberate activity of taxpayers avoiding taxes by violating applicable tax regulations (Khlif & Achek, 2015). In order to lower their financial obligations, taxpayers conceal the true value of contracts or transactions (Blaufus et al., 2016) and fail to record taxable income or receipts (Permatasari et al., 2016). Because it enables taxpayers to conceal the source of their taxable

income, tax evasion is illegal (Seely, 2019).

The Influence of Machiavellian Traits on Tax Avoidance

Taxpayers are motivated to act unethically by Machiavellianism (Shafer & Wang, 2018). According to (Styarini & Nugrahani, 2020), The term "machievellianism" refers to the manipulative mindset that motivates people to act in ways that disregard accepted standards and ethics and further their personal interests at the detriment of others. An internal aspect of taxation called Machiavellianism encourages taxpayers to evade paying their taxes. According to Richmond (2001), there are three primary components of Machiavellianism: (1) the employment of deceptive methods; (2) a pessimistic perspective on human nature; and (3) a disdain for traditional morality.

The Influence of Perceived Importance of Ethics and Social Responsibility (PRESOR) on Tax Avoidance

The PRESOR scale, which has been used in earlier research, was used to gauge the perceived significance of business ethics and social responsibility. People with low PRESOR scores typically have a limited perspective on business responsibilities, emphasizing the value of profitability and having few commitments to shareholders. (Friedman, 1962, in Shafer & Simmons, 2008). Additionally, they showed that individuals with high PRESOR values believe businesses have social obligations in addition to making money. Since they are consistent with profitability, ethical behavior and corporate social responsibility are crucial for long-term economic success and sustainability. The notion of planned behavior states that ethical

behavior is influenced by perceived behavioral control. Because of moral considerations, taxpayers are less likely to avoid taxes in such a culture, where moral transgressions are met with harsher social penalties. H2: Tax avoidance is negatively impacted by the perception of the value of ethics and social responsibility (PRESOR).

The Influence of Ethical Decision Making (Ethical Judgments) on Intention to Participate in Tax Avoidance

Shafer & Simmons (2008) state that tax consultants who support the view that ethics and social responsibility are critical should make increasingly ethical and socially responsible decisions when faced with tax avoidance schemes. This results in a reduced likelihood of participating in similar tax avoidance schemes. At the same time, individuals who hold a profit-oriented view will certainly do anything, even if it ignores ethical values. Moreover, this can increase company profits, including tax avoidance. H3: Ethical decision-making hurts the intention to participate in tax avoidance.

The Influence of Religiosity as a Moderator of Machiavellian Traits, PRESOR, and Ethical Judgments on Intention to Conduct Tax Avoidance

In his Theory of Moral Sentiments, Adam Smith (1976) examined religion from a logical standpoint and noted that it functions as a sort of internal moral enforcement mechanism (see Anderson, 1988 for a detailed explanation). This viewpoint runs counter to the 19th-century and 20th-century perspectives, such as those of Freud (1927) and Davis (1949), who saw religion as illogical or non-rational (Stark et al., 1996). Religious

beliefs, which are influenced by costs and benefits, lead to religious behavior (Hardin, 1997). Hirschi & Stark (1969) assert that because religion is a system of punishments that upholds and legitimizes social ideals, it might deter criminal activity. Research has demonstrated that both violent and non-violent crime rates are substantially lower in states and counties with more religious membership (Hull, 2000; Hull & Bold, 1989; Lipford et al., 1993). H4: Tax avoidance intents are positively impacted by Machiavellianism, with religiosity acting as a moderator.

H5: Religion acts as a moderator, and PRESOR deters tax avoidance goals.

H6: Religious beliefs moderate the negative effects of ethical judgments on tax evasion.

METHODS

This study employed quantitative research, developing and

utilizing mathematical models, theories, and/or hypotheses related to the phenomenon. The basic data used in this study was gathered via distributing questionnaires to Semarang's corporate taxpayers. The statistical method known as partial least squares was used in this investigation.

RESULTS

Respondent Description

The process of converting research data into tabular form is known as descriptive statistics. The purpose of the tabular format is to make the data distribution method easier to comprehend and interpret. To learn more about the features of each respondent's identity data, which is displayed in a summary tabular form, researchers employ descriptive statistics. All 120 corporate taxpayers who were registered with Pratama Tax served as the study's responders.

Table 1. Distribution of Respondents by Gender

No	Gender	Amount	Percentage (%)
1	Woman	57	47.5
2	Man	63	52.5
Total		120	100

Source: Processed data, 2025

Service Office (KPP) in Semarang City. The following describes the characteristics of the respondents,

Based on Table 1, male respondents predominated, comprising 63 people (52.5%), while female respondents made up 57 people (47.5%). In other words, currently, the **Respondent Description by Age**

grouped by gender, age, education, and length of service

majority of Corporate Taxpayers (Entities) registered with the Pratama Tax Service Office (KPP) in Semarang City are male, with a greater preponderance of males than females.

Table 2. Respondent Distribution by Age

No	Age (year)	Amount	Percentage (%)
1	25 – 30	14	11.67
2	> 30 – 35	28	23.3
3	> 35 – 40	26	21.67
4	> 40	52	43.33
Total		120	100

Source: Processed data, 2025

Based on Table 2, the number of respondents aged 25-30 years was 14 (11.67%), followed by 28 (23.33%) between 30-35 years, 26 (21.67%), and 52 (43.33%) aged 40 years or older. Based on the data above, the largest number of

respondents by age was those aged 40 years and over. This indicates that the majority of respondents who completed the questionnaire were those aged 40 and over.

Description of Respondents Based on Last Education

Table 3. Description of Respondents Based on Last Education

No	Education	Amount	Percentage (%)
1	SMA	12	10.00
2	D1/D2/D3	25	20.83
3	S1	60	50.00
4	S2	22	18.33
5	S3	1	.83
Total		120	100

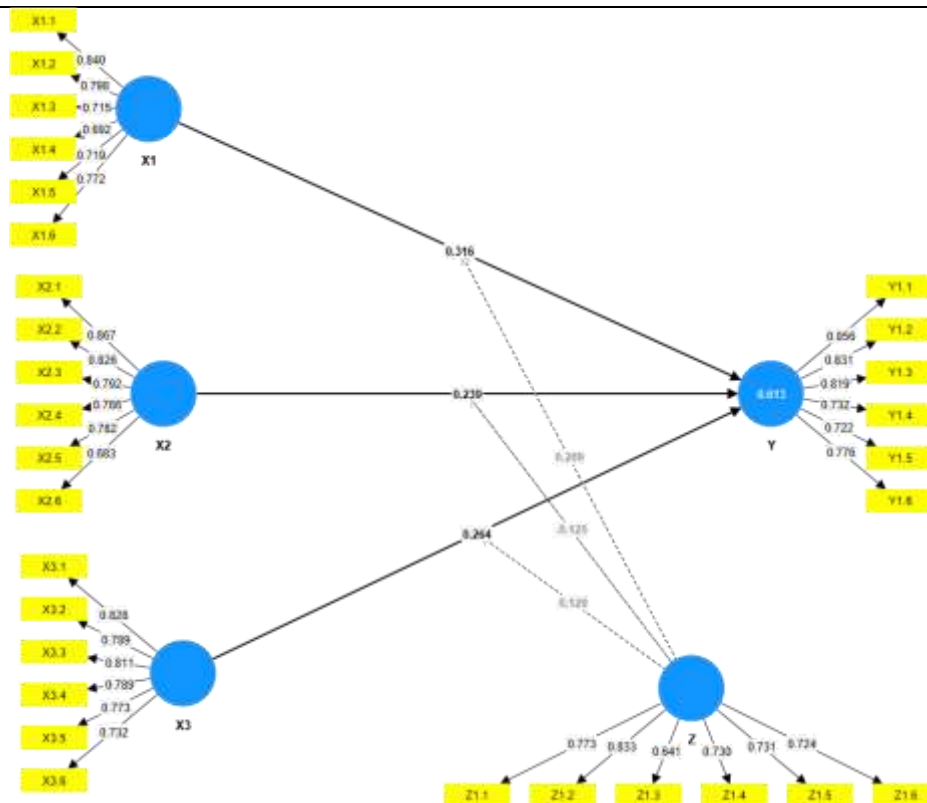
Source: Processed data, 2025

Based on Table 3, the characteristics of respondents based on their highest educational attainment as per the research questionnaire are: 1 respondent with a doctoral degree (0.83%), 22 respondents with a master's degree (18.33%), 60 respondents with a

Instrument Testing

bachelor's degree (50%), 25 respondents with a diploma (20.83%), and 12 respondents with a high school or equivalent (10%). The majority of respondents who completed the questionnaire were respondents with a bachelor's degree.

The testing will be described as follows.



Measurement Model (Outer Model)

The outer loadings of each variable indicator show how convergent validity is utilized to evaluate the validity of reflecting indicators as variable measures. The instrument is deemed to have good validity if the outer loading value is

a. Convergent Validity

higher than 0.70 (Hair et al., 2014).Falendro et al. (2018) state that an outer loading value of 0.50 is deemed acceptable; any result that falls below this cutoff could be removed from the study.

Table 4. Outer Loading Results

Indicator	Latent Variable Score	Loading Limit	Information
X1.1	.840	.50 – .70	Valid
X1.2	.798	.50 – .70	Valid
X1.3	.715	.50 – .70	Valid
X1.4	.692	.50 – .70	Valid
X1.5	.719	.50 – .70	Valid
X1.5	.772	.50 – .70	Valid
X2.1	.867	.50 – .70	Valid
X2.2	.826	.50 – .70	Valid
X2.3	.792	.50 – .70	Valid
X2.4	.786	.50 – .70	Valid
X2.5	.782	.50 – .70	Valid
X2.6	.683	.50 – .70	Valid
X3.1	.828	.50 – .70	Valid
X3.2	.789	.50 – .70	Valid
X3.3	.811	.50 – .70	Valid
X3.4	.789	.50 – .70	Valid
X3.5	.773	.50 – .70	Valid
X3.6	.732	.50 – .70	Valid
Y1.1	.856	.50 – .70	Valid
Y1.2	.831	.50 – .70	Valid
Y1.3	.819	.50 – .70	Valid
Y1.4	.732	.50 – .70	Valid
Y1.5	.722	.50 – .70	Valid
Y1.6	.776	.50 – .70	Valid
Z1.1	.773	.50 – .70	Valid
Z1.2	.833	.50 – .70	Valid
Z1.3	.641	.50 – .70	Valid
Z1.4	.730	.50 – .70	Valid
Z1.5	.731	.50 – .70	Valid
Z1.6	.724	.50 – .70	Valid

Source: Processed data, 2025

According to Table 4, there is more than 0.50–0.70 cross-loading between the indicators and the constructs that

Composite Reliability

measure the variables. This implies that each indicator is reliable and deserving of more research.

The results of the reliability test, using SmartPLS 4.0.9.9, are presented in Table 5.

Table 5. Composite Reliability Results

Variable	Composite Reliability	Criteria
X1	.890	.70
X2	.909	.7-
X3	.907	.70
Y	.909	.70
Z	.879	.70

Source: Processed data, 2025

Table 5 indicates that the Composite Reliability value is higher than 0.70. This indicates that the construct-measuring indicators yield satisfactory findings, surpassing the

specified value of 0.70. According to this interpretation, the variables Machiavellianism, pressure, ethical judgments, tax avoidance, and religiosity can be tested on the same

subjects and yield findings that are comparatively comparable.
Discriminant Validity

Table 6. Discriminant Validity Results

Variable	Average Variance Extracted (AVE)
X1	.574
X2	.626
X3	.621
Y	.625
Z	.549

Source: Processed data, 2025

According to Table 6, the discriminant validity test findings indicate that each construct variable's AVE is higher than the necessary value of 0.5. Consequently, it may be said using religiosity acting as a moderating variable, this study used the Structural Equation Model (SEM) technique using SmartPLS 4.0.9.9 to

that these study variables' construct values have strong discriminant validity.

Inner Model

examine the effects of Machiavellianism, PRESOR, and ethical judgments on tax avoidance. The following are the test results:

**Table 7. Partial Least Squares (PLS) Path Equation
The Effect of Machiavellianism, PRESOR, Ethical Judgments,
and Religiosity on Tax Avoidance**

	Original Sample	Sample Mean	Standard Deviation	t Statistics
X1 → Y	.316	.318	.068	4.652
X2 → Y	.239	.239	.069	3.485
X3 → Y	.264	.263	.076	3.498
Z → Y	.281	.283	.076	3.694

Source: Processed data, 2025

Based on Table 7, the following equation represents the relationship between Machiavellianism, social responsibility, and moral assessments of tax evasion, with religiosity acting as a moderating variable:

$$Y1 = 0.316 X1 + 0.239 X2 + 0.264 X3 + 0.281 Z$$

This formula demonstrates that:

- The Machiavellianism variable in the original sample had a positive parameter value of 0.316 and a t-statistic of 4.652, suggesting that tax avoidance is favorably impacted by

- a greater Machiavellianism characteristic.
- The PRESOR variable in the initial sample had a t-statistic of 3.485 and a positive parameter value of 0.239, suggesting that a greater PRESOR variable had a positive impact on tax avoidance.
- A higher level of ethical judgments would favorably influence tax evasion, according to the original sample's ethical judgments variable, which had a positive parameter value of 0.264 and a t-statistic of 3.498.

d. The religiosity variable in the original sample showed a t-statistic of 3.694 and a positive parameter value of 0.281, suggesting that a

R-Square

greater degree of religiosity would have a positive impact on tax avoidance.

This study employed the SmartPLS program for its calculations, as described in Table

Table 8. R-Square Value

	<i>R Square</i>	<i>R Square Adjusted</i>
The Influence of Machiavellianism, PRESOR, and Ethical Judgments on Tax Avoidance	0,613	0.589

Source: Processed data, 2025

Explanation of table 8, the R-Square value of the Machiavellianism, PRESOR, and Ethical Judgments variables on Tax Avoidance is 0.589, so the model is said to have predictive relevance because the R-Square value is

> 0. This interpretation suggests that Machiavellianism, PRESOR, and Ethical Judgments variables account for 58.9% of the variance in Tax Avoidance.

Hypothesis Testing

Table 9. Partial Least Squares (PLS) Path Equation
The Effect of Machiavellianism, PRESOR, and Ethical Judgments on Tax Avoidance, with Religiosity as a Moderating Variable

	<i>Original Sample</i>	<i>Sample Mean</i>	<i>Standard Deviation</i>	<i>t Statistics</i>	<i>p Values</i>
X1 → Y	.316	.318	.068	4.652	.000
X2 → Y	.239	.239	.069	3.485	.000
X3 → Y	.264	.263	.076	3.498	.000
Z → Y	.281	.283	.076	3.694	.000
Z × X1 → Y	.209	.204	.068	3.061	.098
Z × X2 → Y	-.125	-.126	.083	1.505	.132
Z × X3 → Y	.129	.129	.078	1.656	.002

Source: Processed data, 2025

DISCUSSION

The Influence of Machiavellianism on Tax Avoidance

The results showed that the variable affecting Machiavellianism (X1) on tax avoidance (Y) had a t-statistic of 4.652 and a p-value of 0.000. The first hypothesis is supported by the t-statistic of 4.652 < 1.96 and the p-value of 0.000 < 0.050, which indicate that Machiavellianism significantly and favorably affects tax avoidance. The test results demonstrate that tax evasion is influenced by Machiavellianism. This result is in

line with Richmond's research (2001), which shows that Machiavellian behavior has a major impact on moral judgment. However, Jiwo & Zulaikha's (2011) conclusions that Machiavellianism significantly affects moral judgment are refuted by this study.

The Effect of PRESOR on Tax Avoidance

The results showed that the effect of PRESOR (X2) on tax avoidance (Y) had t-statistic and p-values of 3.485 and 0.000, respectively. Consequently, the

p-value of $0.000 < 0.050$ and the t-statistic of $3.485 > 1.96$. According to this interpretation, the test supports the second hypothesis, which states that PRESOR significantly and favorably affects tax evasion. It is clear from the test results that PRESOR has an impact on tax evasion. This is in line with study by Shafer & Simmons (2008), which found a positive and highly significant link between PRESOR and ethical/social responsibility ratings.

The Influence of Ethical Judgments on Tax Avoidance

The t-statistic and p-values for the impact of ethical judgments (X3) on tax evasion (Y) were 3.498 and 0.000, respectively, based on the output data. Consequently, the p-value of $0.000 < 0.050$ and the t-statistic of $3.498 > 1.96$. This answer might be read as endorsing the test's third hypothesis, which states that moral decisions have a big impact on tax evasion. It is clear from the test results that moral judgments have an impact on tax evasion. This result is in line with research by Richmond (2001), which indicates that ethical decision-making is significantly influenced by ethical considerations.

The Influence of Religiosity on Tax Avoidance

The t-statistic and p-values for the relationship between religiosity (Z) and tax evasion (Y) were 3.694 and 0.000, respectively, according to the output results. The p-value is $0.000 < 0.050$ and the t-statistic value is $3.694 > 1.96$. According to this interpretation, the test supports the fourth hypothesis, which states that religiosity significantly influences tax evasion. The term "religiosity" describes a person's level of devotion to their religion and how they live out their

beliefs and teachings, which is reflected in their thoughts and actions.

(Retnowati, 2020), particularly with regard to tax compliance. The test results indicate that tax evasion is significantly influenced by religiosity. This result is in line with research by Wahyudi (2016), which indicates a positive association between religiosity and tax compliance and demonstrates that religion promotes tax avoidance.

The Effect of Religiosity as a Moderator of Machiavellianism on Tax Avoidance

The findings showed that the influence of Machiavellianism (X1) on tax avoidance (Y), moderated by religiosity (Z), had t-statistic and p-values of $3.061 > 1.96$ and $0.002 < 0.050$, respectively. This implies that the association between tax evasion and Machiavellianism is moderated by religiosity. According to this interpretation, the fifth hypothesis is accepted by the test.

The Effect of Religiosity as a Moderator of PRESOR on Tax Avoidance

The output results showed that the influence of the PRESOR variable (X2) on tax avoidance (Y), moderated by religiosity (Z), had t-statistic and p-values of $1.505 > 1.96$ and $0.0132 > 0.050$, respectively. This indicates that the impact of PRESOR on tax evasion cannot be mitigated by religiosity. It is possible to read this explanation as refuting the sixth hypothesis.

The Effect of Religiosity as a Moderator of Ethical Judgments on Tax Avoidance

The t-statistic and p-values for the impact of the ethical judgments variable (X3) on tax avoidance (Y), moderated by religiosity (Z), were $1.656 > 1.96$ and $0.098 > 0.050$,

respectively, according to the output results. This indicates that the impact of moral judgments on tax evasion cannot be mitigated by the religion variable. According to this interpretation, the seventh hypothesis is accepted by the test.

CONCLUSION

According to the study, tax avoidance is positively and statistically significantly impacted by Machiavellianism. Additionally, PRESOR significantly and favorably

affects tax evasion. Tax evasion is significantly impacted by ethical decisions. Tax evasion is significantly impacted by religiosity as well. In terms of moderation, the impact of Machiavellianism on tax evasion is mitigated by religiosity. The effect of PRESOR on tax evasion is not mitigated by religiosity. Moreover, the impact of moral assessments on tax evasion is not mitigated by religiosity.

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