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How Religiosity Shapes the Impact of Machiavellianism on Tax Avoidance

Bagaimana Religiusitas Membentuk Pengaruh Machiavellianisme terhadap Penghindaran Pajak

Muhammad Nugraha[1], Rina Apriliani[2], IIP Dyah Kusumaningati[3], Umi Mas'ulah[4], Jenni Veronika Br Ginting[5]
Accounting Study Program, Sekolah Tinggi Ilmu Ekonomi GICI, Indonesia[1]
Management Study Program, Sekolah Tinggi Ilmu Ekonomi Manajemen Bisnis Indonesia, Indonesia[2]
Accounting Study Program, Politeknik Stibisnis, Indonesia[3,4]
Accounting Study Program, Institut Teknologi dan Bisnis Indonesia, Indonesia[5]
nugiefoundation@gmail.com[1]

Abstract

Tax avoidance can be carried out independently by taxpayers or with the assistance of tax consultants, making tax consultants play a crucial role in facilitating such practices. This study aims to analyze the influence of Machiavellianism on tax avoidance, with religiosity serving as a moderating variable. The research employed a survey method involving corporate taxpayers in Jakarta. Corporate taxpayers were selected because they contribute a larger share to Indonesia's total state revenue compared to individual taxpayers. Hypothesis testing was conducted using regression analysis with the assistance of the SmartPLS program. The results indicate that Machiavellianism partially affects tax avoidance among corporate taxpayers in Jakarta. Furthermore, religiosity is found to moderate the relationship between Machiavellianism and tax avoidance.

Keywords: *Tax Avoidance, Machiavellianism, Religiosity*

Abstrak

Penghindaran pajak dapat dilakukan secara mandiri oleh wajib pajak maupun dengan bantuan konsultan pajak, sehingga konsultan pajak memiliki peran penting dalam memfasilitasi praktik tersebut. Penelitian ini bertujuan untuk menganalisis pengaruh Machiavellianisme terhadap penghindaran pajak dengan religiusitas sebagai variabel pemoderasi. Penelitian ini menggunakan metode survei terhadap Wajib Pajak Badan di Jakarta. Wajib Pajak Badan dipilih karena kontribusinya terhadap penerimaan negara Indonesia jauh lebih besar dibandingkan dengan Wajib Pajak Orang Pribadi. Pengujian hipotesis dilakukan menggunakan analisis regresi dengan bantuan program SmartPLS. Hasil penelitian menunjukkan bahwa Machiavellianisme berpengaruh secara parsial terhadap penghindaran pajak pada Wajib Pajak Badan di Jakarta. Selain itu, variabel religiusitas terbukti mampu memoderasi pengaruh Machiavellianisme terhadap penghindaran pajak.

Kata Kunci: Penghindaran Pajak, Machiavellianisme, Religiusitas

1. Introduction

Investment serves as a fundamental driver of national economic growth and stability. Sustainable investment flows rely heavily on consistent state revenues, of which taxation remains a primary source (Amlie, 2024). However, in many developing countries, including Indonesia, state tax revenues often fail to meet optimal targets due to low taxpayer compliance

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and widespread practices of tax avoidance and tax evasion. Tax avoidance, though legally situated in a “gray area,” poses significant ethical and economic challenges as it reduces state revenue potential and undermines public trust in the fairness of the tax system (Lokanan, 2023; Sarhan, Elmagrhi, & Elkhashen, 2024).

Recent technological advances and the rise of the digital economy have further complicated financial transparency and tax administration, making it increasingly difficult for authorities to detect aggressive tax planning schemes (Buchanan, Griffith, Lambert, & Perreault, 2025; Hermiyetti, Apriliani, Santoso, Wulansari, & Poernomo, 2023). In Indonesia, where digitalization has expanded rapidly, these challenges are compounded by the limited capacity of enforcement mechanisms and the presence of complex corporate structures that can be exploited to minimize tax liabilities (Girindratama & Sugiarto, 2024).

Tax avoidance and tax evasion represent two major forms of taxpayer noncompliance. While tax avoidance exploits legal loopholes to reduce obligations, tax evasion involves deliberate violations of tax laws—such as concealing income, falsifying records, or misreporting transactions—to minimize tax burdens (Tudose & Tiplic, 2014; Lokanan, 2023). These behaviors are often facilitated by financial professionals or tax consultants who possess specialized knowledge of tax regulations (Doyle, Frecknall-Hughes, & Summers, 2022). Although such consultants are ethically bound to uphold professional integrity, in practice, some may assist clients in devising aggressive tax strategies, prioritizing financial benefits over compliance (Amlie, 2024).

Prior research has highlighted that the ethical dimension of tax compliance is deeply intertwined with individual psychological characteristics (Shafer & Simmons, 2008; Murphy, 2012). In particular, Machiavellianism, one component of the “Dark Triad” of personality traits, has been consistently associated with manipulative behavior, deceitfulness, and disregard for moral principles (Buchanan et al., 2025; Girindratama & Sugiarto, 2024). Individuals with high Machiavellian tendencies tend to rationalize unethical acts when they perceive them as profitable or strategically advantageous (Shafer & Wang, 2018; Asih & Dwiyanti, 2019).

In taxation contexts, Machiavellianism can manifest in behaviors such as deliberate misreporting, manipulating accounting records, or exploiting legal loopholes to avoid tax payments (Styarini & Nugrahani, 2020). Research by Shafer and Wang (2018) found a negative relationship between Machiavellianism and tax compliance, indicating that manipulative individuals are more inclined to engage in unethical financial behavior. Similarly, Noviari and Suaryana (2018) demonstrated that tax consultants with high Machiavellian tendencies are more likely to make unethical decisions when advising clients.

These findings emphasize that Machiavellian traits not only influence individual taxpayers but can also permeate professional conduct within financial institutions and consultancy practices. Consequently, Machiavellianism becomes an important psychological factor that explains variations in ethical reasoning and tax behavior (Murphy, 2012; Girindratama & Sugiarto, 2024). However, as highlighted by Lukovszki, Sipos, Rideg, and Korics (2025), the extent to which such traits translate into real-world tax avoidance may depend on other moderating factors, such as personal values, moral beliefs, and religious commitment.

Religiosity has long been recognized as a key determinant of ethical and moral behavior. It reflects an individual’s internalized belief system, commitment to divine principles, and adherence to religious norms (Rosianti & Mangoting, 2014). Highly religious individuals tend to avoid unethical practices due to the fear of divine punishment and moral guilt, thus displaying greater compliance with legal and social norms (Wahyudi & D., 2016; Khalil & Sidani, 2022).

Empirical evidence supports the notion that religiosity can improve tax compliance and reduce the likelihood of unethical conduct. For instance, Hidayat, Utama, Nimran, and Prasetya (2022) found that religiosity strengthens taxpayers’ intention to comply, especially when supported by technological tools like e-Filing. Similarly, Hwang and Nagac (2021) demonstrated a positive association between religiosity levels and tax compliance rates across U.S. counties. In the Middle Eastern context, Khalil and Sidani (2022) observed that religiosity mitigates the negative impact of personality traits such as narcissism and Machiavellianism on tax ethics.

These findings suggest that religiosity may serve as a moral control mechanism that curbs manipulative and opportunistic behaviors associated with Machiavellianism. However, despite growing interest in moral and psychological dimensions of tax behavior, studies explicitly examining the moderating role of religiosity between Machiavellianism and tax avoidance remain scarce, particularly within the context of corporate taxpayers in Indonesia—a country with both strong religious values and increasing complexity in tax practices (Girindratama & Sugiarto, 2024; Hermiyetti et al., 2023).

Previous research has extensively examined the direct effects of Machiavellianism on unethical or noncompliant behavior (Murphy, 2012; Shafer & Wang, 2018; Asih & Dwiyanti, 2019) and the role of religiosity in enhancing tax compliance (Rosianti & Mangoting, 2014; Hidayat et al., 2022; Khalil & Sidani, 2022). However, there remains a significant research gap in understanding how these two factors interact—specifically, whether religiosity can weaken the unethical influence of Machiavellianism in corporate tax decision-making. Moreover, existing literature has largely focused on individual or small business taxpayers, while empirical studies on corporate taxpayers in Indonesia are still limited, despite their substantial contribution to national tax revenues.

Therefore, this study aims to investigate the influence of Machiavellianism on tax avoidance with religiosity as a moderating variable among corporate taxpayers in Jakarta. The findings are expected to provide both theoretical and practical implications. Theoretically, the study enriches the behavioral accounting and taxation literature by integrating personality psychology and religiosity into tax compliance models. Practically, the results may help tax authorities and policymakers develop behavioral-based compliance strategies that emphasize ethical education and moral awareness to reduce manipulative tax practices.

In summary, the novelty of this research lies in its exploration of the interaction between Machiavellianism and religiosity in the context of tax avoidance among corporate taxpayers in Indonesia, a relationship that remains underexplored in previous empirical studies (Buchanan et al., 2025; Lokanan, 2023).

2. Literature Review

Machiavellianism and Tax Avoidance

Machiavellianism is one of the key traits within the "Dark Triad" personality framework, characterized by manipulativeness, strategic deceit, and a pragmatic, self-serving moral orientation (Buchanan, Griffith, Lambert, & Perreault, 2025). Individuals high in Machiavellianism tend to use manipulation and deceit as strategies to achieve personal or financial gain, often disregarding ethical norms and the welfare of others (Murphy, 2012). This psychological trait manifests through three key dimensions: (1) manipulative tactics, (2) a cynical view of human nature, and (3) the absence of moral principles (Shafer & Wang, 2018).

Within the context of taxation, Machiavellian individuals may perceive tax avoidance and even tax evasion as rational and profitable behaviors. They tend to justify their actions through cognitive rationalizations that align with their personal objectives, rather than moral considerations (Shafer & Simmons, 2008; Asih & Dwiyanti, 2019). In Indonesia, Asih and Dwiyanti (2019) found that Machiavellianism significantly influences ethical perceptions related to tax evasion, where individuals with stronger Machiavellian tendencies are more tolerant of unethical financial decisions.

Machiavellian behavior also extends to tax professionals and consultants, who may prioritize client satisfaction and financial benefit over ethical compliance. Noviari and Suaryana

(2018) demonstrated that Machiavellian traits among tax consultants in Bali influenced their ethical judgment, often leading to decisions that benefit clients at the expense of regulatory integrity. Similarly, Girindratama and Sugiarto (2024) found that Machiavellianism, as part of the Dark Tetrad personality framework, plays a critical role in motivating aggressive tax avoidance among Indonesian manufacturing SMEs.

These findings align with earlier studies suggesting that Machiavellianism negatively affects ethical decision-making and compliance (Murphy, 2012; Shafer & Wang, 2018). As Machiavellian individuals are motivated by personal utility maximization, they are more likely to exploit loopholes in tax regulations and engage in manipulative strategies to reduce their tax burden (Styarini & Nugrahani, 2020). From an ethical perspective, Machiavellianism contributes to moral disengagement—allowing individuals to rationalize unethical tax behavior as legitimate financial strategy (Lokanan, 2023).

Thus, prior evidence consistently indicates a positive relationship between Machiavellianism and tax avoidance, suggesting that higher Machiavellian tendencies increase the likelihood of manipulative, noncompliant, or unethical tax behavior (Buchanan et al., 2025; Shafer & Simmons, 2008; Girindratama & Sugiarto, 2024).

Religiosity, Machiavellianism, and Tax Avoidance

Religiosity represents an individual's level of faith, moral conviction, and adherence to divine principles that guide ethical conduct (Rosianti & Mangoting, 2014). Religious individuals are typically characterized by strong self-regulation and internal moral standards, which discourage unethical behavior, including tax avoidance and evasion (Wahyudi & D., 2016). In the taxation domain, religiosity has been shown to enhance compliance and reduce the intention to engage in unethical tax behavior (Hwang & Nagac, 2021; Hidayat, Utama, Nimran, & Prasetya, 2022).

According to moral control theory, religiosity functions as an internalized ethical compass that governs decision-making and constrains deviant tendencies (Khalil & Sidani, 2022). This moral control mechanism may counteract the manipulative and opportunistic tendencies characteristic of Machiavellianism. For example, Khalil and Sidani (2022) demonstrated that higher levels of religiosity reduce tolerance for tax evasion, even among individuals with personality traits linked to unethical conduct. Likewise, Hidayat et al. (2022) found that religiosity strengthens taxpayers' compliance intentions, especially when combined with supportive digital tax systems such as e-Filing.

Empirical evidence also indicates that religiosity can moderate the relationship between Machiavellianism and unethical decision-making. Shafer and Wang (2018) suggested that while Machiavellian individuals prioritize self-interest, religious commitment introduces moral constraints that mitigate unethical behavior. In line with this, Lukovszki, Sipos, Rideg, and Korics (2025) emphasized that moral and spiritual beliefs significantly influence the psychological mechanisms underlying tax compliance decisions.

In Indonesia's sociocultural context—where religion is deeply integrated into daily life—religiosity may serve as an effective moderator that suppresses the unethical influence of Machiavellianism on tax behavior. This moderating effect is supported by previous findings showing that intrinsic religiosity (faith-based conviction) is more effective in reducing unethical financial behavior than extrinsic religiosity (socially motivated faith) (Rosianti & Mangoting, 2014).

However, despite these insights, few studies have empirically tested the interaction effect of religiosity and Machiavellianism on tax avoidance, particularly in the corporate taxpayer context. Most prior research has focused either on the individual taxpayer level or on professionals such as accountants and consultants (Shafer & Simmons, 2008; Noviari & Suaryana, 2018). Therefore, the current study extends the literature by examining how religiosity can moderate the influence of Machiavellianism on tax avoidance among corporate taxpayers in Jakarta—a context characterized by both strong religious adherence and increasing complexity in tax practices (Girindratama & Sugiarto, 2024; Hermiyetti, Apriliani, Santoso, Wulansari, & Poernomo, 2023).

Theoretical Framework

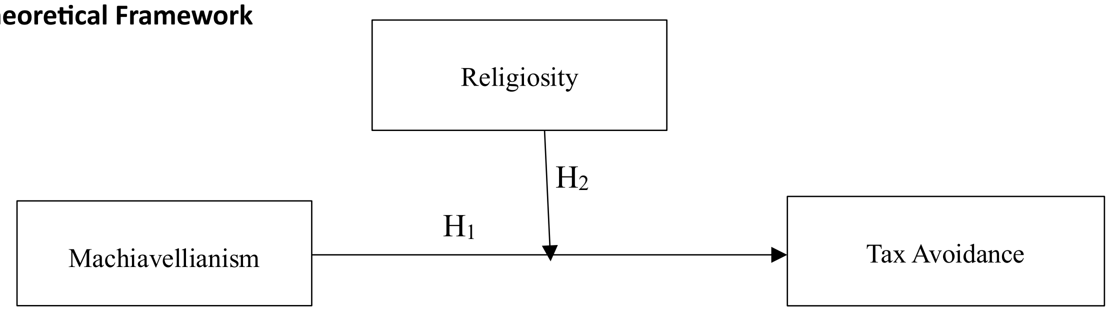

Figure 1. Research Model

3. Methods

This research was conducted on a population of all corporate taxpayers (bodies) registered with the Pratama Tax Office (KPP) in the Jakarta region. This study employed a causal associative approach and quantitative methods. This study integrated a literature review, citing books and journal articles as a theoretical basis. The researcher used a survey to directly collect primary data to answer the research questions and achieve exploratory, descriptive, or causal research objectives. Accident sampling was the technique used by the researcher to collect data from the population, which totaled 177 respondents. As part of the survey procedure for data collection, employees were given a questionnaire to complete. Each respondent's response was assessed using a 5-level Likert scale, which is the measurement tool used in this study. PLS-SEM, or Partial Least Squares-Structural Equation Modeling, was used for data analysis with SmartPLS.

4. Results and Discussion

Validity Test

The initial analysis process involved testing convergent validity by examining the external loading values and the mean value of variance extraction. The test criteria are said to meet convergent validity if the external load > 0.70 and AVE > 0.50.

Table 1. Outer Loadings Results

Variable	Indicator	Outer Loadings	Information
Machiavellianism	M_1	.917	Valid
	M_2	.890	Valid
	M_3	.713	Valid
Religiosity	R_1	.913	Valid
	R_2	.867	Valid
	R_3	.814	Valid
Tax Avoidance	TA_1	.826	Valid
	TA_2	.917	Valid
	TA_3	.838	Valid

Source: Processed Data, 2025

Based on the results in table 1, the outer loadings value or variable construct relationship for each indicator is > 0.70, thus all variable indicators are declared valid.

Table 2. AVE Result

	AVE	Information
Machiavellianism	0.798	Valid
Religiosity	0.604	Valid
Tax Avoidance	0.741	Valid

Source: Processed Data, 2025

Based on Table 2, the AVE value for each analyzed variable (Machiavellianism, Religiosity, and Tax Avoidance) is greater than 0.5. Therefore, it can be concluded that all Machiavellianism, Religiosity, and Tax Avoidance variables in this study meet the validity criteria.

Reliability Test and Cronbach's Alpha

Reliability testing using composite reliability and Cronbach's alpha. A variable is considered reliable if each variable has composite reliability and a Cronbach's alpha value > 0.70..

Table 3. The Reliability and Cronbach's Alpha Result

Variable	Composite Reliability	Cronbach's Alpha	Information
Machiavellianism	.915	.903	Reliabel
Religiosity	.870	.826	Reliabel
Tax Avoidance	.826	.811	Reliabel

Source: Processed Data, 2025

Based on Table 3, the reliability and Cronbach's Alpha values for each of the variables Machiavellianism, Religiosity, and Tax Avoidance are greater than 0.70. Therefore, it can be concluded that the variables Machiavellianism, Religiosity, and Tax Avoidance are reliable.

Coefficient Test

The level of significance in a two-sided hypothesis test is indicated by the coefficient test, a type of coefficient test. By examining the t-statistic and p-value, the data processing results can be used to answer the research questions. If the p-value is less than 0.05 or the t-statistic is greater than the t-table, the hypothesis is considered accepted.

Table 4. Coefficient Test Result

Hypothesis	*Sample Original (O)*	*P-Values*
Machiavellianism → Tax Avoidance	3.960	0.001
Religiosity → Tax Avoidance	2.758	0.000

Source: Processed Data, 2025

Based on Table 4, Machiavellianism obtained a t-statistic of 3.960, which is greater than the t-table (1.96), and a p-value of 0.001, which is less than 0.05. It is concluded that Machiavellianism has a significant and positive influence on tax avoidance, thus H1 is accepted. Meanwhile, Religiosity had a t-statistic of 2.758, which is greater than the t-table (1.96), and a p-value of 0.000, which is less than 0.05. It can be concluded that religiosity can moderate the effect of Machiavellianism on tax avoidance, thus H2 is accepted.

R-Square (R^2)

The internal model was assessed using the coefficient of determination (R2), among other methods. The degree of influence of the independent variables on the dependent variable was measured using R-Square.

Table 5. R-Square (R2) Results

	R-Square
Tax Avoidance	0.6159

Source: Processed Data, 2025

Based on Table 5, the R-Square results for the dependent variable, Tax Avoidance, are 0.6159. This means that employee tax avoidance is influenced by the independent variable Machiavellianism by 61.59%, while the remaining 38.41% is influenced by other factors outside this study.

Discussion

The Effect of Machiavellianism on Tax Avoidance

The findings of this study indicate that Machiavellianism has a positive and significant influence on tax avoidance. This result suggests that individuals with higher levels of Machiavellian traits are more inclined to engage in manipulative tax behavior to serve their personal interests. Machiavellianism reflects a manipulative and self-serving personality that motivates individuals to act for personal gain while disregarding social norms and ethical considerations (Murphy, 2012; Shafer & Wang, 2018).

These findings are consistent with the concept of Machiavellianism as one of the Dark Triad traits, characterized by strategic deceit, emotional detachment, and the pursuit of personal benefit at any cost (Buchanan, Griffith, Lambert, & Perreault, 2025). In the context of taxation, such individuals are more likely to exploit loopholes or ambiguities in tax laws to minimize their tax burden. They view tax avoidance as a rational and justifiable strategy rather than an ethical violation (Shafer & Simmons, 2008; Asih & Dwiyanti, 2019).

Empirical evidence supports this conclusion. Girindratama and Sugiarto (2024) found that Machiavellianism significantly influences aggressive tax avoidance behavior among small and medium enterprises in Indonesia. Similarly, Noviari and Suaryana (2018) revealed that Machiavellian traits among tax consultants lead to unethical decision-making in favor of clients, often undermining professional integrity. These results strengthen the argument that Machiavellianism fosters moral disengagement, allowing individuals to rationalize unethical actions such as tax avoidance as legitimate financial strategies (Lokanan, 2023).

From a theoretical standpoint, this relationship aligns with cognitive moral development theory, which posits that individuals with lower levels of moral reasoning tend to prioritize self-interest over ethical considerations (Doyle, Frecknall-Hughes, & Summers, 2022). Machiavellian individuals often justify manipulative behavior through moral rationalization and are less responsive to moral obligations that guide compliant behavior. Styarini and Nugrahani (2020) also confirmed that manipulative tendencies and materialistic attitudes contribute to unethical tax practices, further reinforcing the internal psychological basis of tax noncompliance.

Although some research, such as that of Murphy (2012), suggests that ethical oversight and strong governance mechanisms may reduce the impact of Machiavellianism, the general consensus across the literature indicates a consistent positive relationship between Machiavellianism and unethical tax behavior (Shafer & Wang, 2018; Girindratama & Sugiarto, 2024). These findings demonstrate that Machiavellianism remains a critical psychological factor influencing taxpayers' decisions to engage in avoidance practices that erode tax compliance and state revenue.

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

The results of this study show that religiosity can moderate the relationship between Machiavellianism and tax avoidance. This indicates that individuals with a high degree of religiosity are less likely to express manipulative or unethical tendencies in taxation, even when they possess Machiavellian traits. Religiosity reflects a person's commitment to their faith, moral teachings, and spiritual principles, which influence attitudes and behaviors related to ethical conduct (Rosianti & Mangoting, 2014).

This finding supports previous studies showing that religiosity strengthens ethical awareness and promotes tax compliance. Hwang and Nagac (2021) demonstrated that communities with higher religiosity exhibit stronger tax compliance due to moral restraint and internalized ethical values. Likewise, Hidayat, Utama, Nimran, and Prasetya (2022) found that religiosity enhances taxpayers' intention to comply, especially when supported by systems that promote transparency, such as e-Filing.

Religiosity functions as an internal moral control that helps individuals resist unethical or opportunistic behavior (Khalil & Sidani, 2022). According to Rosianti and Mangoting (2014), intrinsic religiosity—faith rooted in sincere belief—has a stronger impact in reducing unethical financial behavior than extrinsic religiosity, which is driven by social motives. Thus, religiosity not only shapes ethical decision-making but also mitigates the effect of Machiavellian tendencies on unethical tax actions.

This moderating role is consistent with the moral self-regulation perspective, which suggests that religious individuals possess stronger moral boundaries that inhibit manipulative actions (Lukovszki, Sipos, Rideg, & Korics, 2025). In the taxation context, religious commitment can guide individuals to uphold honesty and fairness, even when opportunities for tax avoidance arise (Wahyudi & D., 2016).

Empirical evidence also supports this view. Shafer and Simmons (2008) noted that Machiavellianism leads to unethical practices, but this influence may be neutralized by strong moral or religious convictions. Similarly, Khalil and Sidani (2022) found that religiosity reduces the relationship between unethical attitudes and tax evasion intention, underscoring its importance as a moral buffer.

In Indonesia, where religious and ethical values are deeply integrated into cultural and professional norms, religiosity serves as an important moral foundation that can counteract the negative effects of Machiavellianism. The current findings are consistent with Girindratama and Sugiarto (2024) and Hermiyetti, Apriliani, Santoso, Wulansari, and Poernomo (2023), who emphasized the moderating role of moral and governance factors in reducing unethical behavior. Overall, this study affirms that religiosity can serve as a moderating variable that reduces the manipulative influence of Machiavellianism, leading to more ethical and compliant tax behavior.

5. Conclusion

This study concludes that Machiavellianism has a positive influence on tax avoidance, indicating that individuals with manipulative and self-serving tendencies are more likely to justify and engage in unethical tax behavior. They often perceive tax avoidance as a rational and beneficial strategy rather than a moral issue. Meanwhile, religiosity serves as a moderating factor that weakens the influence of Machiavellianism on tax avoidance. Individuals with strong religious commitment tend to adhere to moral and ethical principles, which encourage compliance with tax obligations and reduce the likelihood of manipulative behavior in taxation.

However, this study has several limitations. First, it relies on self-reported data, which may be influenced by social desirability bias and may not accurately represent actual tax behavior. Second, the scope of this study is limited to a specific group of taxpayers in one region, which restricts the generalization of findings to other populations or contexts. Third, the study does not consider other psychological or situational variables that might also influence tax avoidance, such as moral reasoning, ethical climate, or perceptions of government accountability.

Future research can expand this study by including broader samples, such as corporate taxpayers or tax consultants, and by using experimental or longitudinal designs to strengthen causal inference. Researchers may also explore other personality traits, such as narcissism and psychopathy, to develop a more comprehensive understanding of unethical tax behavior. Furthermore, incorporating contextual factors such as cultural values, tax regulation enforcement, and ethical education could provide deeper insights into how personal and environmental factors interact in shaping taxpayer behavior.

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