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"The Role of Accounting Information System
towards Enhancing Government Accountability"



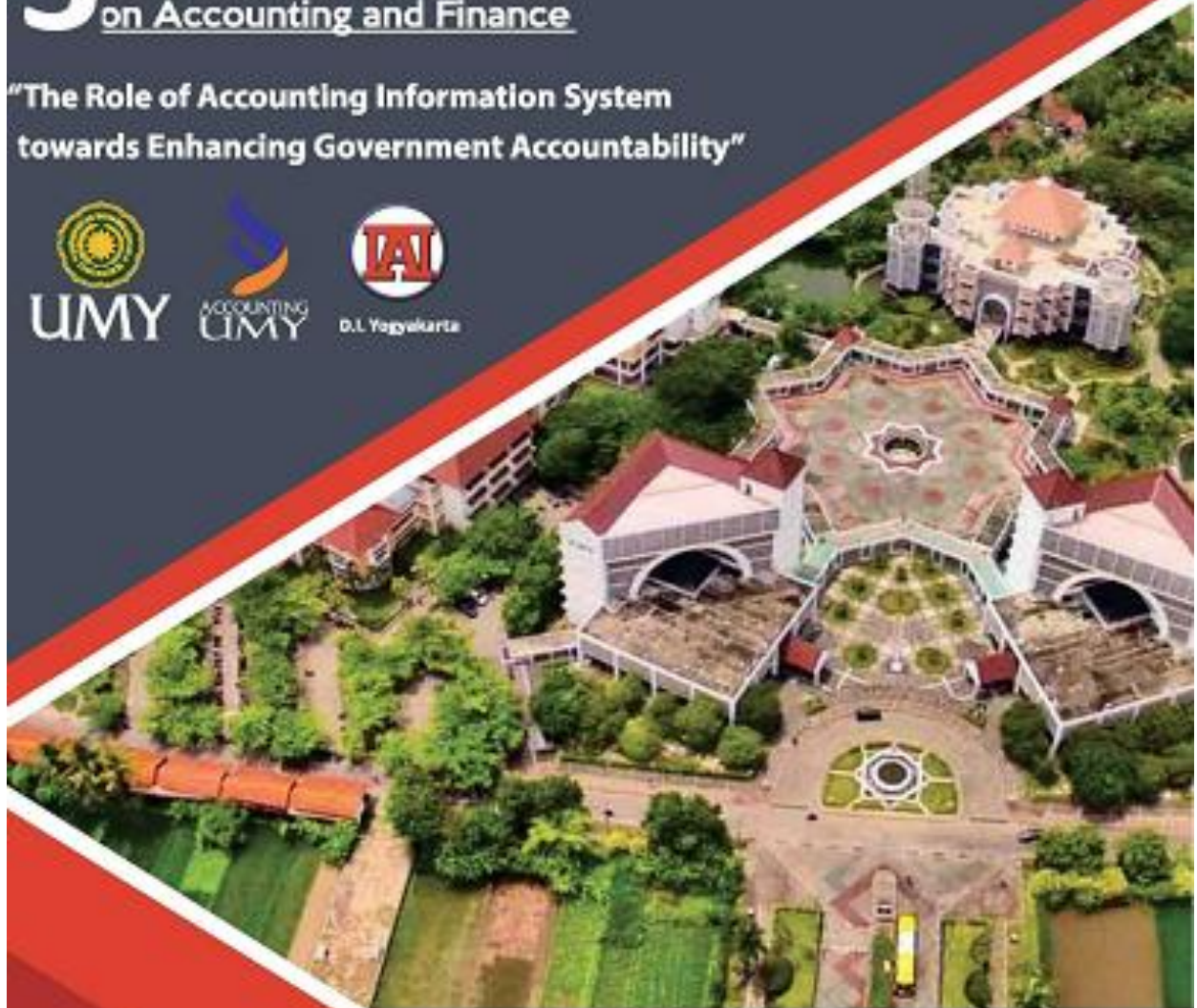
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Faculty of Economics and Business
Universitas Muhammadiyah Yogyakarta

**PROCEEDING
3rd INTERNATIONAL CONFERENCE ON
ACCOUNTING AND FINANCE
(3rd ICAF UMY 2017)**

**“The Role of Accounting Information System
towards Enhancing Government Accountability”**



DEPARTMENT OF ACCOUNTING
FACULTY OF ECONOMICS AND BUSINESS
UNIVERSITAS MUHAMMADIYAH YOGYAKARTA
2017

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**“The Role of Accounting Information System towards Enhancing
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TAX-006

**PENGARUH KESADARAN WAJIB PAJAK, KESEMPATAN UNTUK
MUNGKELAPKAN PAJAK, DAN KORUPSI TERHADAP
KEPATUHAN WAJIB PAJAK DENGAN
MODERASI PREFERENSI RISIKO**

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ABSTRACT

This study aimed to analyze the influence of Awareness the taxpayer, the opportunity for Tax Evasion, and Corruption on Tax Compliance Moderated by risk preference on KPP Prone is DIT. This research subject is an individual taxpayer in the region, especially KPP Pratama Sleman, KPP Pratama Siantar, KPP Pratama Wonnorejo, and KPP Pratama Wates. In this study sample of 150 respondents were selected by purposive sampling method. Analysis tool used is the Moderator Regression Analysis (MRA). Based on the analysis performed, got the result that the awareness taxpayer positive and significant impact on tax compliance, opportunity tax evasion negative and significant effect on tax compliance, corruption negative and significant related to tax compliance, risk preferences moderate significant influence the choice of embarking tax on tax compliance and a moderate risk preferences significant influence unauthorized corruption tax on tax compliance.

Keywords: *Consciousness of Taxpayer, Tax Evasion Opportunities, Corruption, and Risk Preferences*