

ABSTRACT

The purpose of this research is to test the influence of the tax system, tax discrimination towards accounting students perception about ethics tax evasion at university in Palembang city. The population in this research is the corporate taxpayer in Palembang. Sample determination is done by using purposive sampling technique, where this sample can be obtained as much as 139. From the data of questionnaire that have been tested, it is using the multiple model regression linear and hypothesis test which is used by T and F program of SPSS 21. The result of the research shows that the system of taxation and tax discrimination have an effect against the perception of accounting students about the ethics of tax evasion.

Keywords : Taxation System, Tax Discrimination, perception of ethics on Tax Evasion.