

ABSTRAK

Yasa, Made Sukerta, (2023), Pengaruh Pemahaman Ketentuan Umum Perpajakan, Pemanfaatan Insentif Pajak dan Layanan Jasa Konsultasi Pajak Terhadap Kepatuhan Wajib Pajak UMKM Pada Masa Covid-19 di Kabupaten Buleleng, Tesis, Magister Akuntansi, Pascasarjana, Universitas Pendidikan Ganesha.

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Kata-kata kunci: Pemahaman ketentuan umum perpajakan, pemanfaatan insentif pajak, layanan jasa konsultasi pajak, kepatuhan wajib pajak UMKM, Covid-19

Tujuan penelitian yang dilaksanakan adalah untuk: (1) menganalisis besarnya pengaruh pemahaman ketentuan umum perpajakan terhadap kepatuhan wajib pajak (WP) UMKM pada masa Covid-19 di Kabupaten Buleleng, (2) menganalisis besarnya pengaruh pemanfaatan insentif pajak terhadap kepatuhan WP UMKM pada masa Covid-19 di Kabupaten Buleleng, (3) menganalisis besarnya pengaruh layanan jasa konsultasi pajak terhadap kepatuhan WP UMKM pada masa Covid-19 di Kabupaten Buleleng, dan (4) secara simultan, menganalisis besarnya pengaruh pemahaman ketentuan umum perpajakan, pemanfaatan insentif pajak dan layanan jasa konsultasi pajak terhadap kepatuhan WP UMKM pada masa Covid-19 di Kabupaten Buleleng. Pemilihan sampel menggunakan teknik *purposive sampling*. Data yang terkumpul melalui instrumen penelitian dianalisis menggunakan teknik analisis regresi ganda berbantuan aplikasi SPSS versi 26. Hasil penelitian menunjukkan: (1) pemahaman ketentuan umum perpajakan memiliki pengaruh secara signifikan terhadap aspek kepatuhan wajib pajak (WP) UMKM pada masa Covid-19 di Kabupaten Buleleng, setiap 1% kenaikan variabel pemahaman ketentuan umum perpajakan, variabel kepatuhan wajib pajak (WP) akan naik sebesar 0,552; (2) pemanfaatan insentif pajak ditemukan memiliki pengaruh positif tetapi tidak signifikan/berarti terhadap aspek kepatuhan WP UMKM pada masa Covid-19 di Kabupaten Buleleng, setiap 1% kenaikan variabel pemanfaatan insentif pajak, variabel kepatuhan WP akan naik sebesar 0,180; (3) Layanan jasa konsultasi pajak ditemukan memiliki pengaruh secara positif namun tidak signifikan terhadap kepatuhan WP UMKM pada masa Covid-19 di Kabupaten Buleleng, setiap 1% kenaikan variabel layanan jasa konsultasi pajak, variabel kepatuhan wajib pajak akan naik sebesar 0,029; (4) Secara simultan, pemahaman ketentuan umum perpajakan, pemanfaatan insentif pajak dan layanan jasa konsultasi pajak memiliki pengaruh secara signifikan terhadap kepatuhan WP UMKM pada masa Covid-19 di Kabupaten Buleleng sebesar 24,6%.

ABSTRACT

Yasa, Made Sukerta, (2023), *The Influence of General Tax Provisions Comprehension, Utilization of Tax Incentives and Tax Consulting Services on MSME Taxpayer Compliance During the Covid-19 Period in Buleleng Regency*, Thesis, Master of Accounting, Postgraduate, Universitas Pendidikan Ganesha.

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Keywords: general provisions of taxation comprehension, utilization of tax incentives, tax consulting services, MSME taxpayer compliance, Covid-19

The objectives of the research were to: (1) analyze the influence of general provisions of taxation comprehension on MSME taxpayer compliance during the Covid-19 period in Buleleng Regency, (2) analyze the influence of the utilization of tax incentives on MSME taxpayer compliance during the Covid-19 period in Buleleng Regency, (3) analyze the influence of tax consulting services on MSME taxpayer compliance during the Covid-19 period in Buleleng Regency, and (4) simultaneously, analyze the influence of general provisions of taxation comprehension, utilization of tax incentives and tax consulting services on MSME taxpayer compliance during the Covid-19 period in Buleleng Regency. The sample selection used a purposive sampling technique. The data collected through research instruments were analyzed by using multiple regression analysis techniques assisted by the SPSS version 26 application. The results showed: (1) general provisions of taxation comprehension had a significant influence on MSME taxpayer compliance during the Covid-19 period in Buleleng Regency, every 1% increase in understanding general provisions of taxation variable, the taxpayer compliance variable will increase 0.552; (2) the utilization of tax incentives was found to have a positive but not significant influence on MSME taxpayer compliance during the Covid-19 period in Buleleng Regency, every 1% increase in the utilization of tax incentives variable, the taxpayer compliance variable will increase 0.180; (3) tax consulting services were found to have a positive but not significant influence on MSME taxpayer compliance during the Covid-19 period in Buleleng Regency, every 1% increase in the tax consulting service variable, the taxpayer compliance variable will increase 0.029; (4) simultaneously, general provisions of taxation, utilization of tax incentives and tax consulting services had a significant influence on MSME taxpayer compliance during the Covid-19 period in Buleleng Regency by 24.6%.