

**PENGARUH KUALITAS PELAYANAN DAN SOSIALISASI
TERHADAP KEPATUHAN WAJIB PAJAK BUMI DAN
BANGUNAN DI KABUPATEN BULELENG**

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ABSTRAK

Penelitian ini bertujuan untuk menguji Kualitas Pelayanan dan Sosialisasi terhadap Kepatuhan Wajib Pajak Bumi dan Bangunan di Kabupaten Buleleng. Desain studi yang di pakai adalah kuantitatif kausal. Jumlah sampel di studi ini yaitu sejumlah 65-130 responden, yang diambil oleh teknik “*purposive sampling*”. Metode pengumpulan data yang digunakan dalam penelitian ini memakai kuesioner serta diuji dengan analisis regresi linier berganda. Hasil penelitian menunjukkan, (1) kualitas pelayanan berpengaruh positif dan signifikan terhadap kepatuhan wajib pajak di kabupaten Buleleng, (2) sosialisasi berpengaruh positif dan signifikan terhadap kepatuhan wajib pajak di Kabupaten Buleleng, (3) kualitas pelayanan dan sosialisasi berpengaruh positif dan signifikan terhadap kepatuhan wajib pajak di Kabupaten Buleleng.

Kata kunci: kualitas pelayanan, kepatuhan wajib pajak, sosialisasi.

**THE INFLUENCE OF SERVICE QUALITY AND
SOCIALIZATION ON LAND AND BUILDING TAXPAYER
COMPLIANCE IN BULELENG REGENCY**

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ABSTRACT

This study aims to examine the Quality of Service and Outreach to Land and Building Taxpayer Compliance in Buleleng Regency. The study design used is causal quantitative. The number of samples in this study, namely a number of 65-130 respondents, were taken by the "purposive sampling" technique. The data collection method used in this study used a questionnaire and was tested by multiple linear regression analysis. The results showed, (1) service quality had a positive and significant effect on taxpayer compliance in Buleleng district, (2) socialization had a positive and significant effect on taxpayer compliance in Buleleng regency, (3) service quality and socialization had a positive and significant effect on compliance taxpayers in Buleleng Regency.

Keywords: *service quality, taxpayer compliance, socialization.*