

PENGARUH SANKSI PAJAK, KESADARAN WAJIB PAJAK, DAN KUALITAS PELAYANAN TERHADAP KEPATUHAN WAJIB PAJAK KENDARAAN BERMOTOR DI KABUPATEN BULELENG

Oleh

Luh Putu Puspa Indah Artiwi, NIM 2017051227

Program Studi S1 Akuntansi

ABSTRAK

Penelitian ini ditujukan guna memperoleh informasi dampak tanggungan pajak, sadar akan kewajiban membayar pajak, serta mutu layanan pada ketaatan kewajiban membayar pajak transportasi bermotor. Penelitian memanfaatkan metode kuantitatif, dimana ketika pengumpulan data menggunakan instrumen kuesioner. Pelaksanaan penelitian yakni di instansi pemerintah yaitu Kantor Samsat Bersama SAMSAT Singaraja. Penelitian ini menggunakan salah satu jenis metode *accidental sampling* yakni metode guna menetapkan sampel yang tak disengaja diperoleh peneliti, serta dinyatakan sesuai dengan dasarnya, bisa ditetapkan menjadi sumber data. Sampel penelitian inipun yakni kewajiban membayar pajak transportasi bermotor yang minimal berjumlah 190 orang. Penganalisisan perolehan datanya memanfaatkan analisis regresi ganda berbantuan program *SPSS*. Temuan yang ditemukan yakni secara parsial sanksi pajak, kesadaran wajib pajak, sekaligus kualitas pelayanan memengaruhi dengan positif beserta signifikans pada kepatuhan wajib pajak.

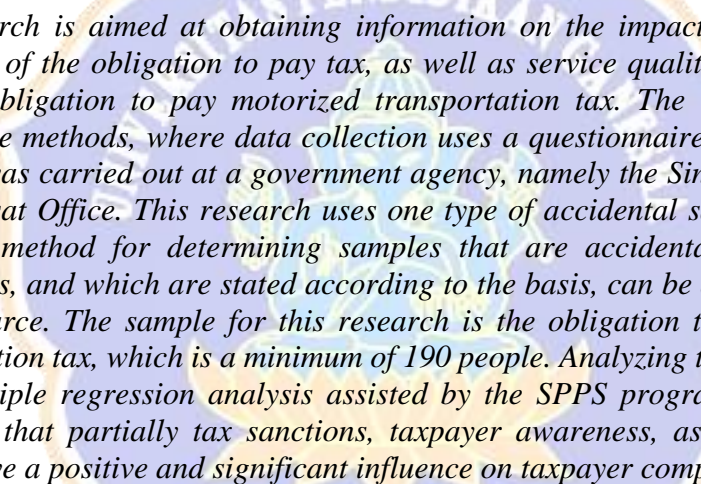
Kata Kunci: sanksi pajak, kesadaran, kualitas pelayanan, dan kepatuhan

THE INFLUENCE OF TAX SANCTIONS, TAXPAYER AWARENESS, AND SERVICE QUALITY ON MOTOR VEHICLE TAXPAYER COMPLIANCE IN THE DISTRICT BULELENG

By:

Luh Putu Puspa Indah Artiwi, NIM 2017051227

Accounting Study Program



This research is aimed at obtaining information on the impact of tax liability, awareness of the obligation to pay tax, as well as service quality on compliance with the obligation to pay motorized transportation tax. The research utilizes quantitative methods, where data collection uses a questionnaire instrument. The research was carried out at a government agency, namely the Singaraja SAMSAT Joint Samsat Office. This research uses one type of accidental sampling method, namely a method for determining samples that are accidentally obtained by researchers, and which are stated according to the basis, can be determined to be a data source. The sample for this research is the obligation to pay motorized transportation tax, which is a minimum of 190 people. Analyzing the data obtained using multiple regression analysis assisted by the SPSS program. The findings found are that partially tax sanctions, taxpayer awareness, as well as service quality have a positive and significant influence on taxpayer compliance.

Keywords: tax sanctions, awareness, service quality, and compliance