

**PENGARUH *SELF EFFICACY*, PELAYANAN PERPAJAKAN, DAN
SANKSI PAJAK TERHADAP KEPATUHAN WAJIB PAJAK DI
KPP PRATAMA SINGARAJA**

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ABSTRAK

Penelitian ini dilaksanakan dengan tujuan untuk mengetahui pengaruh *self efficacy*, pelayanan perpajakan, sanksi pajak terhadap kepatuhan wajib pajak khususnya orang pribadi di KPP Pratama Singaraja. Penelitian ini termasuk penelitian kuantitatif, dimana data yang digunakan untuk pengujian yaitu data primer, dimana data primer dikumpulkan melalui penyebaran kuisioner dan teknik pengukuran yang digunakan yaitu teknik *skala likert*. Penelitian ini dilaksanakan di Kabupaten Buleleng. Teknik pengambilan sampel pada penelitian adalah teknik *Simple Random Sampling*. Jumlah sampel didapatkan dengan melihat tabel *Isaac* dan *Michael* dengan tingkat kesalahan 5%, sehingga jumlah sampel yang harus didapatkan sebanyak 347 responden. Data yang diperoleh akan dianalisis menggunakan beberapa teknik analisis data dengan uji statistik menggunakan program computer SPSS versi 25.0.

Setelah dilaksanakan berbagai uji statistik beserta uji hipotesis dengan uji statistik *t*, hasil uji *t* menjelaskan bahwa variabel *self efficacy* (X_1) memberi pengaruh yang positif dan signifikan terhadap kepatuhan wajib pajak di KPP Pratama Singaraja, variabel pelayanan perpajakan (X_2) memberi pengaruh yang positif dan signifikan terhadap kepatuhan wajib pajak di KPP Pratama Singaraja, dan variabel sanksi pajak (X_3) memberi pengaruh yang positif dan signifikan terhadap kepatuhan wajib pajak di KPP Pratama Singaraja.

Kata Kunci : *Self Efficacy*, Pelayanan Perpajakan, Sanksi Pajak, Kepatuhan Wajib Pajak

**THE EFFECT OF SELF EFFICACY, TAXATION SERVICES, AND TAX
SANCTIONS ON TAXPAYER COMPLIANCE IN KPP PRATAMA
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ABSTRACT

This research aimed to determine the effect of self efficacy, taxation services, tax sanctions on taxpayer compliance, especially personal in KPP Pratama Singaraja. This research includes quantitative research, where the data used for testing is primary data, where primary data is collected through questionnaires and measurement techniques used are Likert scale techniques. Location of this research was in Buleleng Regency. Sampling technique in this study is the Simple Random Sampling technique. The number of samples obtained by looking at the Isaac and Michael tables with an error rate of 5%, so the number of samples that must be obtained as many as 347 respondents. The data obtained will be analyzed using several data analysis techniques with statistical tests using the SPSS computer program version 25.0.

After carrying out various statistical tests along with the hypothesis testing with the t statistical test, the results of the t test explained that the self efficacy variable (X1) had a positive and significant effect on taxpayer compliance at Singaraja KPP, the tax service variable (X2) had a positive influence and significant on taxpayer compliance at Singaraja Tax Office, and the tax sanction variable (X3) has a positive and significant effect on taxpayer compliance at Singaraja Tax Office.

Keywords: *Self Efficacy, Tax Services, Tax Sanctions, Taxpayer Compliance*