

**PENGARUH KESADARAN, KUALITAS PELAYANAN PAJAK DAN
PENGETAHUAN PERPAJAKAN TERHADAP KEPATUHAN WAJIB
PAJAK KENDARAAN BERMOTOR
(STUDI PADA KANTOR SAMSAT KABUPATEN BANGLI)**

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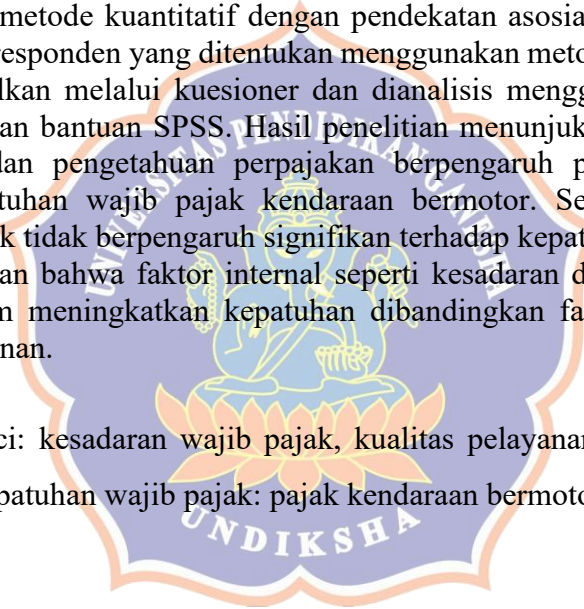
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ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh kesadaran wajib pajak, kualitas pelayanan pajak, dan pengetahuan perpajakan terhadap kepatuhan wajib pajak kendaraan bermotor di Kantor SAMSAT Bangli. Penelitian ini menggunakan metode kuantitatif dengan pendekatan asosiatif. Sampel penelitian sebanyak 384 responden yang ditentukan menggunakan metode Isaac dan Michael. Data dikumpulkan melalui kuesioner dan dianalisis menggunakan regresi linier berganda dengan bantuan SPSS. Hasil penelitian menunjukkan bahwa kesadaran wajib pajak dan pengetahuan perpajakan berpengaruh positif dan signifikan terhadap kepatuhan wajib pajak kendaraan bermotor. Sementara itu, kualitas pelayanan pajak tidak berpengaruh signifikan terhadap kepatuhan wajib pajak. Hal ini menunjukkan bahwa faktor internal seperti kesadaran dan pengetahuan lebih dominan dalam meningkatkan kepatuhan dibandingkan faktor eksternal berupa kualitas pelayanan.

Kata-kata kunci: kesadaran wajib pajak, kualitas pelayanan pajak, pengetahuan perpajakan, kepatuhan wajib pajak: pajak kendaraan bermotor.



**THE EFFECT OF AWARENESS, QUALITY OF TAX SERVICES AND TAX
KNOWLEDGE ON MOTOR VEHICLE TAXPAYER COMPLIANCE
(STUDY AT THE BANGLI REGENCY SAMSAT OFFICE)**

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ABSTRACT

This study aims to analyze the influence of taxpayer awareness, tax service quality, and tax knowledge on the compliance of motor vehicle taxpayers at the SAMSAT Bangli Office. This study uses a quantitative method with an associative approach. The research sample was 384 respondents determined using the Isaac and Michael method. Data were collected through questionnaires and analyzed using multiple linear regression with the help of SPSS. The results of the study show that taxpayer awareness and tax knowledge have a positive and significant effect on the compliance of motor vehicle taxpayers. Meanwhile, the quality of tax services does not have a significant effect on taxpayer compliance. This shows that internal factors such as awareness and knowledge are more dominant in increasing compliance than external factors in the form of service quality.

Keywords: taxpayer awareness, tax service quality, tax knowledge, taxpayer compliance, motor vehicle tax efficacy.

