Kartini, Ni Nyoman Ayu Alit (2026), Peran Kepercayaan Memediasi Pengaruh Pengawasan *Account Representative* dan Pemeriksaan Pajak terhadap Kepatuhan Wajib Pajak di KPP Pratama Badung Selatan, Tesis, Ilmu Manajemen, Program Pascasarjana, Universitas Pendidikan Ganesha.

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Kata-kata kunci: pengawasan *account representative*, pemeriksaan pajak, kepercayaan wajib pajak, kepatuhan wajib pajak.

Abstrak

Penelitian ini bertujuan untuk menganalisis pengaruh pengawasan *Account Representative* dan pemeriksaan pajak terhadap kepatuhan wajib pajak dengan kepercayaan wajib pajak sebagai variabel mediasi di KPP Pratama Badung Selatan. Penelitian menggunakan pendekatan kuantitatif dengan pengumpulan data melalui kuesioner kepada wajib pajak yang terdaftar di KPP Pratama Badung Selatan. Analisis data dilakukan menggunakan Structural Equation Modeling (SEM-PLS). Hasil penelitian menunjukkan bahwa pengawasan *Account Representative* dan pemeriksaan pajak berpengaruh positif dan signifikan terhadap kepatuhan wajib pajak. Selain itu pengawasan *Account Representative* dan pemeriksaan pajak juga berpengaruh positif dan signifikan terhadap kepercayaan wajib pajak. Kepercayaan wajib pajak terbukti berpengaruh positif dan signifikan terhadap kepatuhan wajib pajak serta mampu memediasi pengaruh pengawasan *Account Representative* dan pemeriksaan pajak terhadap kepatuhan wajib pajak. Temuan ini menunjukkan bahwa peningkatan kepatuhan wajib pajak tidak hanya ditentukan oleh aspek pengawasan dan pemeriksaan pajak sebagai upaya penegakan hukum, tetapi juga oleh tingkat kepercayaan wajib pajak terhadap otoritas pajak.

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Keywords: account representative supervision, tax audits, taxpayer trust, taxpayer compliance.

Abstract

This study aims to analyze the effect of Account Representative supervision and tax audits on taxpayer compliance, with taxpayer trust serving as a mediating variable at the South Badung Primary Tax Office (KPP Pratama Badung Selatan). The study employed a quantitative approach, with data collected through questionnaires distributed to taxpayers registered at KPP Pratama Badung Selatan. Data were analyzed using Structural Equation Modeling–Partial Least Squares (SEM-PLS).

The results indicate that Account Representative supervision and tax audits have a positive and significant effect on taxpayer compliance. In addition, Account Representative supervision and tax audits also have a positive and significant effect on taxpayer trust. Taxpayer trust was found to have a positive and significant effect on taxpayer compliance and was able to mediate the relationship between Account Representative supervision and tax audits and taxpayer compliance.

These findings suggest that improving taxpayer compliance is not only determined by supervision and tax audit activities as law enforcement measures, but also by the level of taxpayer trust in the tax authority. Therefore, efforts to enhance taxpayer compliance should be accompanied by initiatives to strengthen taxpayer trust through professional, transparent, and accountable tax administration services.