

**PENGARUH PENGETAHUAN PERPAJAKAN, PENGAWASAN
ACCOUNT REPRESENTATIVE, SOSIALISASI PERPAJAKAN,
DAN PENERAPAN E-FILING TERHADAP KEPATUHAN WAJIB
PAJAK ORANG PRIBADI DI MASA PANDEMI COVID-19**

**(Studi Kasus Pada Wajib Pajak Orang Pribadi yang Terdaftar di KPP
Pratama Tabanan)**

Oleh

Luh Putu Yasinta Ristyani, NIM. 1717051163

Program Studi S1 Akuntansi

ABSTRAK

Tujuan penelitian ini adalah guna mengetahui pengaruh variabel pengetahuan perpajakan, pengawasan *account representative*, sosialisasi perpajakan, dan penerapan *e-filing* terhadap kepatuhan WP OP terdaftar di KPP Pratama Tabanan di masa pandemi covid-19. Dalam penelitian ini digunakan jenis penelitian kuantitatif menggunakan kuesioner dengan pengukuran skala *likert*. Penelitian ini dilakukan pada Wajib Pajak Orang Pribadi terdaftar wajib SPT dan memiliki NPWP di KPP Pratama Tabanan. Penyebaran kuesioner dilaksanakan secara *offline* dan *online* dengan menggunakan *google form* menjadi bentuk pencegahan covid-19. Metode penentuan jumlah sampel mengacu pada tabel *Isaac* dan *Michael* dan menggunakan *simple random sampling*. Analisis data yang dilakukan diantaranya pengujian statistik deskriptif, pengujian kualitas data, pengujian asumsi klasik, dan pengujian hipotesis dengan bantuan SPSS *Statistic 23*. Temuan penelitian ini yaitu pengetahuan perpajakan, pengawasan *account representative*, sosialisasi perpajakan, dan penerapan *e-filing* secara parsial mempengaruhi kepatuhan WP OP KPP Pratama Tabanan di masa pandemi covid-19 secara positif signifikan.

Kata Kunci: Pengetahuan Perpajakan, Pengawasan Account Representative, Sosialisasi, E-Filing, Kepatuhan Wajib Pajak Orang Pribadi, Covid-19

THE EFFECT OF TAX KNOWLEDGE, ACCOUNT REPRESENTATIVE SUPERVISION, TAX SOCIALIZATION, AND THE APPLICATION OF E-FILING ON INDIVIDUAL TAXPAYER COMPLIANCE DURING THE COVID-19 PANDEMIC

(Case study on Individual Taxpayers Registered in KPP Pratama Tabanan)

By

Luh Putu Yasinta Ristyani, NIM. 1717051163

Undergraduate Study Program of Accounting

ABSTRACT

The purpose of this study was to determine the effect of tax knowledge, account representative supervision, tax socialization, and e-filing implementation variables on individual taxpayer compliance registered at KPP Pratama Tabanan during the covid-19 pandemic. The research method used in this study is quantitative using primary data in the form of a questionnaire with a Likert scale measurement. This research was conducted on individual taxpayers who are registered as mandatory SPT and have NPWP at KPP Pratama Tabanan. The distribution of the questionnaires was carried out offline and online using Google Forms as an effort to prevent Covid-19. The method of determining the number of samples refers to the table of Isaac and Michael and uses a simple random sampling technique. The data analysis carried out included descriptive statistics, data quality tests, classical assumption tests, and hypothesis testing with the help of the SPSS Statistics 23 program. In this study it was found that tax knowledge, account representative supervision, tax socialization, and the application of e-filing had a positive and significantly to the compliance of Individual Taxpayers partially during the covid-19 pandemic.

Keywords: Tax Knowledge, Account Representative Supervision, Socialization, E-Filing, Individual Taxpayer Compliance, Covid-19