

Model hubungan kausal kesadaran wajib pajak badan modernisasi sistem administrasi pajak dan tindakan penegak hukum di bidang perpajakan dan pengaruhnya terhadap kepatuhan pajak

Sitanggang, Mart Tri Pola, author

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Abstrak

Penelitian dilakukan untuk menganalisis hubungan kausal faktor Kesadaran Wajib Pajak Badan, Modernisasi Sistem Administrasi Pajak dan Tindakan Penegakan Hukum di bidang perpajakan dan pengaruhnya terhadap Kepatuhan Pajak. Penelitian dilakukan terhadap Wajib Pajak Badan di lingkungan Kantor Wilayah Direktorat Jenderal Pajak Jawa Barat II. Metode Structural Equation Modelling (SEM) digunakan untuk mengukur hubungan kausal yang terjadi diantara variabel yang tidak dapat diamati secara langsung (unobserveable), melainkan diukur melalui indikator-indikatornya.

Hasil penelitian menunjukkan bahwa Kesadaran Wajib Pajak Badan tidak berpengaruh signifikan terhadap Kepatuhan Pajak. Tindakan Penegakan Hukum di bidang Perpajakan berpengaruh signifikan terhadap Kepatuhan Pajak, dan menjadi variabel yang memiliki pengaruh paling kuat dan besar dalam mempengaruhi Kepatuhan Pajak. Modernisasi Sistem Administrasi Pajak tidak berpengaruh signifikan terhadap Kepatuhan Pajak pada Wajib Pajak Badan Pratama, akan tetapi berpengaruh signifikan terhadap Kepatuhan Pajak pada Wajib Pajak Badan Madya. Perbedaan tersebut diindikasikan karena terdapat perbedaan Kualitas Pelayanan yang diterima oleh Wajib Pajak Badan Madya dan Wajib Pajak Badan Pratama.

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The purpose of this research was to analyze causal relationship of Corporate Taxpayer Consciousness, Modernization of Tax Administration System and Law Enforcement Acts in Taxation and their influence on Tax Compliance. This research was carried out toward Corporate Taxpayer in West Java II Regional Tax Office Directorate General of Taxes. Structural Equation Modelling (SEM) is applied to measure the causal relationship which may occur among unobserveable variables, instead it is measured by its indicators.

The results found that Corporate Taxpayer Consciousness has no significant influence on Tax Compliance. Law Enforcement Acts in Taxation has a significant influence on Tax Compliance, and becomes a variable having the strongest and largest influence that affecting tax compliance. Modernization of Tax Administration System has no significant influence on Tax Compliance toward Corporate Taxpayer in Pratama Tax Office, however it has a significant influence on Tax Compliance toward Corporate Taxpayer in Madya Tax Office. The difference is indicated as there is a difference in service quality received by Corporate Taxpayer in Madya Tax Office and Pratama Tax Office