Analisis perilaku kepatuhan wajib pajak orang pribadi usaha perdagangan di Kota Bandung = Analysis of compliance behavior of trading business individual taxpayer in the City of Bandung

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Abstrak

[Penelitian ini dilakukan untuk menganalisa faktor-faktor yang mempengaruhi perilaku kepatuhan Wajib Pajak Orang Pribadi Usaha Perdagangan di Kota Bandung. Metode yang digunakan dalam penelitian ini adalah Structural Equational Modeling (SEM). Penggunaan SEM dipertimbangkan karena variabelvariabel dalam penelitian ini tidak dapat diukur secara langsung tetapi harus dijelaskan oleh variabel-variabel indikatornya. Hasil penelitian menunjukan bahwa : 1) Pengetahuan Perpajakan, Kompleksitas Pajak, berpengaruh positif dan signifikan terhadap sikap Wajib Pajak terhadap Kepatuhan Pajak sedangkan Persepsi Keadilan tidak berpengaruh secara signifikan. 2) Sikap, Norma Moral, Persepsi Kondisi Keuangan berpengaruh signifikan dan positif terhadap Niat kepatuhan pajak sedangkan Persepsi Kontrol Perilaku dan Norma Deskriptif tidak berpengaruh signifikan terhadap Niat Kepatuhan Pajak. 3) Norma Injunctive berpengaruh signifikan dan Negatif terhadap Niat Kepatuhan Pajak. 4) Niat Berpengaruh Signifikan dan Positif terhadap Perilaku Kepatuhan Wajib Pajak sedangkan Persepsi Kontrol Perilaku tidak berpengaruh signifikan terhadap Perilaku Kepatuhan Wajib Pajak Orang Pribadi Usaha Perdagangan di Kota Bandung.
......This study is conducted to analyze factors that Influence the compliance behavior of trading business individual tax payer in The City of Bandung within the framework of Theory of Planned Behavior . The Method used in this research is Structural Equation Model Modeling (SEM). This method usefull for researh that contain latent variable that must be measure by its indicator variables. The Result found that : 1) Tax Knowledge and Perception of Tax Complexity have a significant and positif effect to attitude,whereas Perception of Tax Fairness has no significant influence to attitude. 2) Attitude toward compliance, Moral Norm, Perception of Financial Condition have positif and significant influance to Intention toward Tax Compliance whereas Perceived Behavioral Control and Descriptive Norm have no significant influence. 3) Injunctive Norm Has negative and Significant Influence to Intention toward Tax Compliance. 4) Intention toward Compliance has significant and positif, but Perceived Behavioral Control has no significant influence to tax compliance behavior of trading business Individual Taxpayer in The City of Bandung., This study is conducted to analyze factors that Influence the compliance behavior of trading business individual tax payer in The City of Bandung within the framework of Theory of Planned Behavior . The Method used in this research is Structural Equation Model Modeling (SEM). This method usefull for researh that contain latent variable that must be measure by its indicator variables. The Result found that : 1) Tax Knowledge and Perception of Tax Complexity have a significant and positif effect to attitude,whereas Perception of Tax Fairness has no significant influence to attitude. 2) Attitude toward compliance, Moral Norm, Perception of Financial Condition have positif and significant influance to

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