ABSTRACT

ANGKY FEBRIANSYAH, "Analysis Of Service Quality And Tax Knowledge To Tax Compliance At Bandung Cicadas Small Tax Payers Office", Under The Guidance Prof.Dr.Hj. Umi Narimawati, Dra.,SE.,M.Si

Service quality and Tax knowledge one of the factors that may affect taxpayer compliance. In KPP Pratama Bandung Cicadas taxpayer is still difficult to implement administrative procedures taxation, many taxpayers still do not understand about the knowledge of taxation because lazy to read manual book, and taxpayer compliance in the SPT is still lacking. The purpose of this study to analyze the influence of service quality and tax knowledge on individual taxpayer compliance in the KPP Pratama Bandung Cicadas.

The method used in this research is descriptive method and verifikatif. The unit of analysis in this study is an individual taxpayer in KPP Pratama Bandung Cicadas amounted to 398 people. The sampling technique using random sampling. The test statistic used the calculation of Person Product Moment correlation, coefficient of determination, multiple regression and hypothesis testing using the F test and t test with help of SPSS software 15.

The results of this study indicate that the service quality in the KPP Pratama Bandung Cicadas are good but on a simple indicator of public services is still insufficient because the taxpayer still find it difficult to carry out administrative procedures in the KPP Pratama Bandung Cicadas, knowledge of taxation of taxpayers in the KPP Pratama Bandung Cicadas are good but for the taxation of taxpayers KUP still enough, because there are many taxpayers who do not understand about KUP, and taxpayer compliance in the KPP Pratama Bandung Cicadas are good but the indicators of taxpayer compliance in reporting the SPT is still enough, because there are many taxpayers who are always late in the SPT. Service quality and tax knowledge has positive and significant impact on individual taxpayer compliance in KPP Pratama Bandung Cicadas. With the simultaneous influence of the level of 49.6% greater than the partial effect.

Key words: Service Quality, Tax Knowledge, Tax Compliance