ABSTRACT

NURHAYATI SIMAMORA, "Application of Services Quality And Law Enforcement Against Taxpayer Compliance Level In KPP Pratama Bandung Cicadas", Under the Guidance : Dr. Ir. Eddy Suryanto Soegoto, M.Sc.,

KPP Pratama Bandung Cicadas have a fairly complex issues related to the taxpayer, where the delivery of the Annual Tax Return (SPT) is still low and the amount of tax arrears are still very large and the taxpayer did not respond to the notice / appeal to register as WP or did not report the tax in accordance with applicable regulations. The purpose of this study is to determine and analyze the quality of service and enforcement of compliance of taxpayers in the Tax Office Cicadas Pratama Bandung.

The method used in this research is descriptive method with quantitative approach, and determination of its data using a sampling technique JugdMendtal. The unit of analysis in this study is the taxpayer who totaled 235 individual taxpayers. The test statistic used is the calculation of Pearson correlation, test validity, test reliability, path analysis, determination coefficient, hypothesis test and also using the assistance program SPSS 16.0 for windows application.

The results showed that the quality of service in both criteria, but the indicators of the quality of human resources in the category due to lack enough employees so that hinder service to taxpayers. As for the law enforcement variables in either category. But the common problem where the taxpayer pays less in tax. Taxpayer compliance is included in either category. Furthermore, the results of statistical analysis proves that the quality of service and law enforcement and positive and significant impact on taxpayer compliance. Partial impact of 100% greater than the simultaneously by 83%. This means that taxpayer compliance is influenced by both variables are conducted jointly.

Keywords: Tax, Services Quality, Law Enforcement, Taxpayer Compliance.