

Pengaruh Moralitas Pajak, Budaya Pajak, Dan Good Governance Terhadap Kepatuhan Wajib Pajak

Title	Pengaruh Moralitas Pajak, Budaya Pajak, Dan Good Governance Terhadap Kepatuhan Wajib Pajak
Author Order	of
Accreditation	
Abstract	<p> This study aims to determine, first, the effect of tax morality as measured by the level of citizen participation, confidence level, the level of local autonomy, national pride, demographic factors, economic conditions, the deterrence factors, and taxation systems towards compliance pajak. Second, the effect of the tax culture that consists of respondents to react to the tax culture the form of relationships between tax authorities and the taxpayer, tax regulations and national culture on tax compliance. Third, the effect of good governance such as human resources, information technology, organizational structure, processes and procedures, financial resources and incentives for corporate tax compliance. The sample is a company that is a member of Gabungan Pelaksana Konstruksi Nasional Indonesia (Gapensi Data obtained by sending a questionnaire to members Gapensi Bogor. A total of 80 respondents were analyzed by using Partial Least Square (PLS). Hypothesis testing results show that there are significant tax morality, culture tax and good governance toward tax compliance. </p> <p> Penelitian ini bertujuan untuk mengetahui, pertama, pengaruh moralitas pajak yang diukur dengan tingkat partisipasi warga negara, tingkat kepercayaan, tingkat otonomi daerah, kebanggaan nasional, faktor demografis, kondisi ekonomi, deterrence factors, dan sistem perpajakan terhadap kepatuhan pajak. Kedua, pengaruh budaya pajak yang terdiri dari responden memberikan reaksi terhadap budaya pajak yang berupa hubungan antara aparat pajak dan Wajib Pajak, peraturan perpajakan dan budaya nasional terhadap kepatuhan pajak. Ketiga, pengaruh good governance berupa sumber daya manusia, teknologi informasi, struktur organisasi, proses dan prosedur, sumber daya finansial dan insentif terhadap kepatuhan pajak perusahaan. Sampel adalah perusahaan yang menjadi anggota Gabungan Pelaksana Konstruksi Nasional Indonesia (Gapensi). Data diperoleh dengan cara pengiriman kuesioner kepada para anggota Gapensi kota Bogor. Sebanyak 80 responden dianalisis dengan menggunakan </p>
Publisher Name	Magister Akuntansi Universitas Pancasila
Publish Date	2014-12-01
Publish Year	2014
Doi	
Citation	
Source	JRAP (Jurnal Riset Akuntansi dan Perpajakan)
Source Issue	Vol 1, No 2 (2014): Desember
Source Page	
Url	http://jrap.univpancasila.ac.id/index.php/JRAP/article/view/24
Author	Dr ADI WIRATNO, S.E., M.M.