

ABSTRAK

Studi ini meneliti pengaruh pengetahuan perpajakan Wajib Pajak mengenai Undang-undang Pajak Penghasilan dan kualitas laporan keuangan terhadap sistem *self assessment*.

Populasi yang digunakan adalah Wajib Pajak Badan yang terdaftar di Kantor Pelayanan Pajak (KPP) Madya Bandung sebanyak 1.268 Wajib Pajak Badan dan sampel yang diambil 93 Wajib Pajak Badan. Metode yang digunakan dalam penelitian ini adalah kuantitatif dengan pendekatan deskriptif dan asosiatif serta menggunakan data primer. Analisis statistik yang digunakan dalam penelitian ini adalah analisis regresi linier sederhana, korelasi, pengujian hipotesis dengan menggunakan uji-*t* serta analisis koefisien determinasi dengan bantuan program *IBM SPSS Statistics* Versi 23.

Berdasarkan hasil penelitian yang dilakukan dapat diketahui pengetahuan perpajakan Wajib Pajak mengenai Undang-undang Pajak Penghasilan dan kualitas laporan keuangan berpengaruh signifikan terhadap sistem *self assessment*.

Kata Kunci : Pengetahuan Perpajakan Wajib Pajak Mengenai Undang-undang Pajak Penghasilan, Kualitas Laporan Keuangan, Sistem *Self Assessment*

ABSTRACT

The purpose of this study is to examine the effect of taxation knowledge to taxpayers that concern to the regulations of income tax and the quality of the financial statement towards the self assessment system.

This study population is a registered taxpayers in the Bandung Medium Tax Office as much as 1.268 corporate taxpayers, and samples were taken as much as 93 corporate taxpayers. Using quantitative descriptive and associative approach and using primer data. Using statistic analysis contains of simple linear regression analysis, regression analysis, and hypothesis testing with t-test and the coefficient of determination with helping from IBM SPSS Statistics 23th Version.

The results of this study be known that taxation knowledge to taxpayers that concern to the regulations of income tax and the quality of the financial statement has significant effect to the self assessment system.

Keywords : Taxation Knowledge to Taxpayers that Concern to the Regulations of Income Tax, the Quality of the Financial Statement, Self Assessment System