

ABSTRACT

This study aims to test and analyze how much influence the understanding of tax accounting, taxpayer awareness, and the quality of tax services to taxpayer compliance. The sample of this research is taxpayer of accommodation and drinking service provider as well as culture, entertainment, recreation registered in Tax Office of Madya Bandung. Data collection techniques are done through primary data by distributing questionnaires.

Statistical analysis used in this study is the validity and reliability of the instrument, simple regression analysis, correlation analysis, and coefficient of determination test with the help of SPSS For Windows. Based on Non Probability Sampling method. Sampling technique used is Saturated Sample, then partially tested hypothesis..

The results of this study show that there is a partial influence understanding of tax accounting, taxpayer awareness, and the quality of tax services to taxpayer compliance. The amount of influence of the tax accounting understanding of taxpayer compliance of 19.8%. The magnitude of the influence of taxpayer awareness of taxpayer compliance of 34.2%, The amount of influence the quality of tax service to taxpayer compliance of 38.1%.

Keywords: Understanding of Tax Accounting, Taxpayer Awareness, Quality of Tax Service, Taxpayer Compliance