

ABSTRAK

ABSTRAK dari Penelitian ini memiliki tujuan yaitu untuk menguji dan menganalisis Pengaruh Self Assessment System, Pemeriksaan Pajak, Penagihan Pajak, Tax Avoidance dan Tax Evasion Terhadap Penerimaan Pajak Penghasilan Badan.

Sampel dari Penelitian ini yaitu Account Representative Pada Kantor Pelayanan Pajak Pratama Indramayu, Cirebon, Majalengka, Kuningan, dan Sumedang. Teknik sampling yang digunakan dalam penelitian ini yaitu menggunakan random sampling. Pendekatan penelitian yang digunakan yaitu Metode Deskriptif dan Verifikatif, untuk pengumpulan data penelitian ini menggunakan Data Primer Sekunder dengan Menyebarkan Kuesioner. Analisis statistik dalam penelitian ini yaitu dengan menggunakan uji validitas dan reabilitas instrument, uji asumsi klasik, analisis regresi berganda, analisis korelasi, pengujian Hipotesis dan koefisien determinasi.

Berdasarkan Hasil dari Penelitian ini dapat diketahui bahwa variabel Self Assessment System berpengaruh terhadap Penerimaan Pajak Pneghasilan Badan secara persial yaitu sebesar 18,7%, Pemeriksaan Pajak berpengaruh terhadap penerimaan pajak penghasilan badan secara persial yaitu sebesar 12,2%, Penagihan Pajak berpengaruh terhadap penerimaan pajak penghasilan badan secara persial sebesar 22,5%, Tax Avoidance berpengaruh terhadap penerimaan pajak penghasilan badan secara persial sebesar 12,3%, Tax Evasion berpengaruh terhadap penerimaan pajak penghasilan badan secara persial sebesar 16,4%, Secara Simultan Self Assessment System, Pemeriksaan Pajak, Penagihan Pajak, Tax Avoidance dan Tax Evasion Terhadap Penerimaan Pajak Penghasilan Badan sebesar 82,1%, dan sisanya 17,9% yang dipengaruhi oleh faktor lain yang tidak diamati dalam penelitian. Kata Kunci : Self Assessment System, Pemeriksaan Pajak, Penagihan Pajak, Tax Avoidance, dan Tax Evasion, Penerimaan Pajak Penghasilan Badan.

ABSTRACT

ABSTRACT The purpose of this research is to examine and analyze the effect of self-assessment system, tax audit, tax collection, tax avoidance and tax avoidance on corporate income tax receipts.

The sample of this study is the Account Representative at the Tax Office Pratama Indramayu, Cirebon, Majalengka, Kuningan, and Sumedang. The sampling technique used in this research is using random sampling. The research approach used is descriptive and verification methods, for data collection this research uses secondary primary data by distributing questionnaires. Statistical analysis in this study is using validity and reliability instruments, classical assumption test, multiple regression, correlation analysis, hypothesis analysis and coefficient of determination.

Based on the results of this study, it can be seen that the Self Assessment System variable has an effect on partial corporate income tax revenue, namely 18.7%, tax audit has an effect on partial income tax revenue, which is 12.2%, tax collection has an effect on audit tax receipts. Partial Income Tax is 22.5%, Tax Avoidance has an effect on partial income tax receipts by 12.3%, Tax Avoidance has an effect on partial income tax receipts by 16.4%, Simultaneous Self-Assessment System Examination, Tax Collection, Tax Avoidance and Tax Evasion on Corporate Income Tax Receipts amounted to 82.1%, and the remaining 17.9% was influenced by other factors not observed in the study. Keywords: Self Assessment System, Tax Audit, Tax Collection, Tax Avoidance, and Tax Avoidance, Corporate Income Tax Revenue.

