

ABSTRAK

Nurul Qomariyah. 2025. Analisis Modernisasi Sistem Administrasi Perpajakan, Pengetahuan Wajib Pajak, Kesadaran Wajib Pajak dan Pemeriksaan Perpajakan Terhadap Kepatuhan Wajib Pajak Dengan Sanksi Perpajakan Sebagai Variabel Moderasi. Skripsi: Program Studi Akuntansi fakultas Ekonomi dan Bisnis Universitas Wiraraja. Pembimbing: Moh. Faisol, S.E., M. SA., Ak., CA., ACPA.

Kepatuhan wajib pajak menjadi faktor penting dalam meningkatkan penerimaan pajak di negara. Meskipun mengalami kenaikan, tingkat kepatuhan lapor SPT di Indonesia, khususnya di Kabupaten Sumenep masih tergolong rendah. Penelitian ini bertujuan untuk menguji pengaruh modernisasi sistem administrasi perpajakan, pengetahuan wajib pajak, kesadaran wajib pajak dan pemeriksaan perpajakan terhadap kepatuhan wajib pajak di Kabupaten Sumenep, dengan sanksi perpajakan sebagai variabel moderasi.

Penelitian ini dilakukan kepada wajib pajak badan Wilayah Kabupaten Sumenep yang terdaftar di KPP Pratama Pamekasan tahun 2024 dan diperoleh sampel sebanyak 100 wajib pajak yang terdiri dari wajib pajak badan usahawan dan bendaharawan pemerintah. Teknik pengujian hipotesis dalam penelitian ini adalah regresi linear berganda dan *Moderated Regression Analysis* (MRA) dengan menggunakan SPSS 26.

Hasil uji *t* menunjukkan bahwa variabel modernisasi sistem administrasi perpajakan, pengetahuan wajib pajak, kesadaran wajib pajak dan pemeriksaan perpajakan berpengaruh signifikan terhadap kepatuhan wajib pajak. Selain itu, sanksi perpajakan mampu memoderasi pengetahuan wajib pajak terhadap kepatuhan wajib pajak. Namun, sanksi perpajakan tidak mampu memoderasi modernisasi sistem administrasi perpajakan, kesadaran wajib pajak dan pemeriksaan perpajakan terhadap kepatuhan wajib pajak. Hasil uji *f* menunjukkan bahwa secara bersama-sama modernisasi sistem administrasi perpajakan, pengetahuan wajib pajak, kesadaran wajib pajak dan pemeriksaan perpajakan terhadap kepatuhan wajib pajak.

Kata Kunci : Kepatuhan Wajib Pajak, Kesadaran, Modernisasi Sistem Administrasi Pajak, Pengetahuan, Pemeriksaan Perpajakan.

ABSTRACT

Nurul Qomariyah. 2025. *Analysis of the Modernization of the Tax Administration System, Taxpayer Knowledge, Taxpayer Awareness, and Tax Audits on Taxpayer Compliance with Tax Sanctions as a Moderating Variable.* Thesis: Departement of Accounting, Faculty of Economics and Business, Wiraraja University. Advisor: Moh. Faisol, S.E., M. SA., Ak., CA., ACPA.

Taxpayer compliance is an important factor in increasing tax revenue in the country. Although it has increased, the level of tax return (SPT) reporting compliance in Indonesia, particularly in Sumenep Regency, is still considered low. This study aims to examine the influence of the modernization of the tax administration system, taxpayer knowledge, taxpayer awareness, and tax audits on taxpayer compliance in Sumenep Regency, with tax sanctions as a moderating variable.

The research was conducted on corporate taxpayers in the Sumenep Regency area who are registered at the KPP Pratama Pamekasan in 2024, with a sample of 100 taxpayers consisting of business entities and government treasurers. The hypothesis testing technique used in this study is multiple linear regression and Moderated Regression Analysis (MRA) using SPSS 26.

The t-test results show that the variables of modernization of the tax administration system, taxpayer knowledge, taxpayer awareness, and tax audits have a significant effect on taxpayer compliance. In addition, tax sanctions are able to moderate the effect of taxpayer knowledge on taxpayer compliance. However, tax sanctions are not able to moderate the effects of modernization of the tax administration system, taxpayer awareness, and tax audits on taxpayer compliance. The F-test results indicate that, collectively, the modernization of the tax administration system, taxpayer knowledge, taxpayer awareness, and tax audits affect taxpayer compliance.

Keywords : *Taxpayer Compliance, Awareness, Modernization Of The Tax Administration System, Knowledge, Tax Audit.*