

**PENGARUH MODERNISASI SISTEM ADMINISTRASI
PERPAJAKAN, KUALITAS PELAYANAN PAJAK DAN
KESADARAN WAJIB PAJAK TERHADAP KEPATUHAN
WAJIB PAJAK PADA KANTOR PELAYANAN PAJAK
PRATAMA SURABAYA PABEAN CANTIKAN**

Nama : Satriya Krisna Putra

NIM : 191600085

ABSTRAK

Tujuan dari riset ini ingin mengetahui bagaimana modernisasi administrasi perpajakan, kualitas pelayanan perpajakan, dan kesadaran wajib pajak mempengaruhi kepatuhan wajib pajak di KPP Surabaya Pabean Cantikan. Riset ini digunakan riset kuantitatif dengan digunakan teknik purposive sampling. Jumlah sampel yang dikumpulkan dalam riset ini adalah 100 responden. Dalam riset ini, digunakan software SPSS Statistics 22 dilakukan uji validitas, uji reliabilitas, uji hipotesis klasik, analisis regresi linier berganda, uji koefisien determinasi (R^2) dan uji hipotesis. mempengaruhi kepatuhan terhadap kewajiban perpajakan. Namun, kualitas pelayanan pajak dan kesadaran wajib pajak mempengaruhi kepatuhan mereka. Pada Lampiran F, modernisasi sistem administrasi perpajakan, kualitas pelayanan perpajakan dan kesadaran wajib pajak mempengaruhi terhadap kepatuhan wajib pajak di KPP Pratama Surabaya Pabean Cantikan.

Kata Kunci : Modernisasi, Kualitas, Kesadaran, Kepatuhan

**THE EFFECT OF MODERNIZATION OF THE TAX
ADMINISTRATION SYSTEM, QUALITY OF TAX SERVICES
AND TAXPAYER AWARENESS OF TAXPAYER
COMPLIANCE AT THE KPP PRATAMA SURABAYA
PABEAN CANTIKAN**

Nama : Satriya Krisna Putra

NIM : 19160085

Abstract

The purpose of this research is to find out how modernisation of tax administration, quality of tax services, and taxpayer awareness affect taxpayer compliance at the KPP Pratama Surabaya Pabean Cantikan.. The research uses quantitative research uses purposive sampling technique. The number of samples collected in this study were 100 respondents. The research, uses SPSS Statistics 22 software, validity test, reliability test, classic hypothesis test, multiple linear regression analysis, coefficient of determination test (R²) and hypothesis test were carried out. affect compliance with tax obligations. However, the quality of tax services delivery and taxpayer awareness affect their compliance. In Appendix E, the modernisation of the tax administration system, the quality of tax services and taxpayer awareness affect taxpayer compliance at KPP Pratama Surabaya Pabean Cantikan.

Keywords : *Modernization, Quality, Awareness, Taxpayer Compliance*