

ABSTRACT

This study aims to examine and analyze how much influence the implementation of e-filing, Tax Accounting Understanding Level and Taxpayer Awareness have on corporate taxpayer compliance. The sample of this research is corporate taxpayers who are registered at the Sumedang Pratama Tax Service Office. Data collection techniques were carried out through primary data by distributing questionnaires.

The method used in this research is descriptive and verification method. This study uses primary data obtained from respondents' answers, the sampling process is carried out using Incidental Sampling. From the criteria applied, a sample of data was obtained with a total of 97 respondents. Statistical analysis used in this study is a test of the validity and reliability of the instrument, simple regression analysis, correlation analysis, and the coefficient of determination test with the help of SPSS For Windows.

The results of this study indicate that there is a partial effect on the implementation of e-filing, the level of understanding of tax accounting and mandatory awareness of corporate taxpayer compliance. The magnitude of the effect of the implementation of e-filing on corporate taxpayer compliance is 16.5%. The level of understanding of tax accounting on taxpayer compliance is 19.8% and taxpayer awareness of taxpayer compliance is 27.4% and simultaneously is 63.7% of taxpayer compliance.

Keywords: E-filing, Tax Accounting Understanding Level, Taxpayer Awareness, Taxpayer Complianc