ABSTRAK

ROSDIANA. 2026. Faktor-Faktor yang Mempengaruhi Tingkat Kepatuhan Wajib Pajak Badan di Kabupaten Takalar: Tinjauan Empiris Berdasarkan Teori Perilaku Terencana. Skripsi. Jurusan Akuntansi Fakultas Ekonomi Dan Bisnis Universitas Muhammadiyah Makassar. Dibimbing oleh: Muryani Arsal Dan Ansyarif Khalid

Penelitian ini bertujuan menguji pengaruh sikap wajib pajak (X1), norma subjektif (X2), dan persepsi kontrol perilaku (X3) terhadap kepatuhan wajib pajak badan (Y) di Kabupaten Takalar berdasarkan *Theory of Planned Behavior* (TPB). Penelitian menggunakan pendekatan kuantitatif dengan metode survei. Populasi berjumlah 6.080 wajib pajak badan aktif tahun 2024 yang terdaftar di KPP Pratama Takalar, dengan sampel 99 responden yang ditentukan menggunakan rumus Slovin (*error* 10%). Data dikumpulkan melalui kuesioner dan dianalisis menggunakan SPSS 26 dengan uji asumsi klasik serta regresi linear berganda. Hasil menunjukkan model regresi signifikan dan layak (R^2=0,874; Sig F<0,001). Secara parsial, sikap (p=0,001), norma subjektif (p=0,000), dan persepsi kontrol perilaku (p=0,000) berpengaruh positif dan signifikan terhadap kepatuhan wajib pajak badan. Ketiga variabel secara simultan mampu menjelaskan 87,4% variasi kepatuhan wajib pajak badan. Penelitian ini menegaskan pentingnya kebijakan perpajakan yang tidak hanya berorientasi pada pengawasan, tetapi juga pada penguatan edukasi, dukungan sosial, dan kemudahan administrasi untuk meningkatkan kepatuhan secara berkelanjutan.

Kata kunci: Sikap Wajib Pajak, Norma Subjektif, Persepsi Kontrol Perilaku, Kepatuhan Wajib Pajak Badan

ABSTRACT

ROSDIANA. 2026. Factors Influencing the Level of Corporate Taxpayer Compliance in Takalar Regency: An Empirical Review Based on the Theory of Planned Behavior. Thesis. Department of Accounting, Faculty of Economics and Business, Muhammadiyah University of Makassar. Supervised by: Muryani Arsal and Ansyarif Khalid

This study aims to examine the influence of taxpayer attitudes (X1), subjective norms (X2), and perceived behavioral control (X3) on corporate taxpayer compliance (Y) in Takalar Regency based on the Theory of Planned Behavior (TPB). The study used a quantitative approach with a survey method. The population was 6,080 active corporate taxpayers in 2024 registered at the Takalar Tax Office (KPP Pratama), with a sample of 99 respondents determined using the Slovin formula (10% error). Data were collected through questionnaires and analyzed using SPSS 26 with the classical assumption test and multiple linear regression. The results showed a significant and feasible regression model ($R^2=0.874$; Sig F<0.001). Partially, attitudes (p=0.001), subjective norms (p=0.000), and perceived behavioral control (p=0.000) had a positive and significant effect on corporate taxpayer compliance. The three variables simultaneously explained 87.4% of the variation in corporate taxpayer compliance. This research emphasizes the importance of tax policies that are not only oriented towards supervision, but also towards strengthening education, social support, and administrative convenience to increase compliance in a sustainable manner.

Keywords: *Taxpayer Attitudes, Subjective Norms, Perceived Behavioral Control, Corporate Taxpayer Compliance*