

ABSTRAK

Perpajakan hingga saat ini masih saja menjadi topik yang menarik untuk diperbincangkan. Sejumlah kasus pajak yang muncul akhir-akhir ini membuat masyarakat menjadi enggan untuk membayar pajak. Hal ini tentunya memberi dampak negatif terhadap upaya pemerintah untuk meningkatkan pendapatan negara melalui pajak. Judul penelitian ini : **Analisis Keputusan Kepatuhan Pajak : strategi audit random, *perceived probability of audit*, sikap, kontrol perilaku yang dipresepsikan dan pemahaman etika pajak.**

Jenis penelitian kualitatif dengan data primer. Populasi penelitian ini wajib pajak yang terdaftar di KPP Demak. Pemilihan sampel dilakukan dengan metode incidental sampling. Sampel penelitian sebanyak 63 wajib pajak. Uji yang digunakan : validitas dan reliabilitas, asumsi klasik (Normalitas, Multikolenieritas, Heteroskedastitas), regresi linier berganda, koefisien determinasi, uji t, uji F.

Hasil uji valid dan reliable. Hasil uji asumsi klasik menunjukkan terdistribusi normal, tidak ada multikolineritas dan tidak terjadi heteroskedastisitas. Hasil uji t menunjukkan bahwa strategi audit random berpengaruh signifikan terhadap keputusan kepatuhan pajak. *Perceived probability of audit* tidak berpengaruh yang signifikan terhadap keputusan kepatuhan pajak. Sikap berpengaruh signifikan terhadap keputusan kepatuhan pajak. Kontrol perilaku yang dipresepsikan berpengaruh signifikan terhadap keputusan kepatuhan pajak. Pemahaman etika pajak berpengaruh signifikan terhadap keputusan kepatuhan pajak. Strategi audit random, *perceived probability of audit*, sikap, kontrol perilaku yang dipresepsikan, pemahaman etika pajak berpengaruh terhadap keputusan kepatuhan pajak.

Kata Kunci: *Strategi Audit Random, Perceived Probability Of Audit, Sikap, Kontrol Perilaku Yang Dipresepsikan, Pemahaman Etika Pajak, Keputusan Kepatuhan Pajak*

ABSTRACT

Taxation is still just an interesting topic for discussion. A number of tax cases that appeared lately to make people become reluctant to pay taxes. This is certainly a negative impact on the government's efforts to improve pendapatan state through taxes. The title of the study: **Analysis of Tax Compliance Decision: random audit strategy, perceived probability of audit, attitudes, behaviors dipresepsikan control and understanding of tax ethics.**

Qualitative research with primary data. This study population registered taxpayers in KPP Demak. The sample selection was conducted using incidental sampling. Research samples were 63 taxpayers. Test used: validity and reliability, classical assumptions (Normality, Multikolenieritas, Heteroskedastitas), multiple linear regression, determination coefficient, t test, F test

Valid and reliable test results. Classical assumption test results showed normal distributed, no multicollinearity and heteroskedasticity does not occur. T test results showed that the random audit strategy significantly influence the decision of tax compliance. Perceived probability of audit no significant effect on the decision of tax compliance. Attitude significantly influence the decision of tax compliance. Dipresepsikan control behaviors significantly influence the decision of tax compliance. Understanding of tax ethics significant effect on tax compliance decisions. Random audit strategy, perceived probability of audit, attitudes, perceived behavioral control, understanding the ethics of tax effect on tax compliance decisions.

Keywords: Random Audit Strategy, Perceived Probability Of Audit, Attitude, Perceived Behavior Control , Tax Ethical Beliefs, Tax Compliance Decisions