

## **ABSTRAK**

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### **PENGARUH PEMAHAMAN PAJAK, SOSIALISASI PERPAJAKAN DAN PENGALAMAN RELAWAN PAJAK TERHADAP KESADARAN PERPAJAKAN PADA LULUSAN PROGRAM STUDI AKUNTANSI**

(xiii + 87 halaman; 2 gambar; 21 tabel; 4 lampiran)

Kesadaran Masyarakat akan pentingnya pajak membuat pemerintah mengalami berbagai kesulitan dalam mengupayakan agar masyarakat sadar akan pentingnya pajak. Meskipun tax ratio di tahun 2021 meningkat tetapi Indonesia masih tertinggal dari negara-negara lainnya dalam pajak. Pada akhirnya pemerintah melakukan berbagai upaya tertutama bagi para masyarakat untuk bisa sadar terhadap pentingnya pajak. Terdapat beberapa faktor yang dapat membuat masyarakat sadar akan pentingnya pajak yaitu pemahaman pajak, sosialisasi pajak serta pengalaman relawan pajak.

Populasi dalam penelitian ini adalah para Wajib Pajak lulusan Program Studi Akuntansi yang pernah mengikuti kegiatan program relawan pajak pada tahun 2019 dan 2020 di Direktorat Jenderal Pajak Jatim 1, Surabaya. Jumlah sampel dalam penelitian ini sebanyak 106 Wajib Pajak lulusan Program Studi Akuntansi dengan menggunakan *purposive sampling*. Data yang diperoleh dalam penelitian ini merupakan data primer yang berasal dari kuesioner *online*. Metode analisis yang digunakan dalam penelitian ini adalah uji Pilot, uji Validitas, uji Reliabilitas, uji Normalitas, uji Multikolinearitas, uji Heterokedastisitas, Analisis Regresi Linear Beganda, uji Koefesien Determinasi (*Adjusted R<sup>2</sup>*), uji F dan uji t.

Hasil dari penelitian ini menunjukan bahwa pemahaman perpajakan berpengaruh signifikan terhadap kesadaran perpajakan pada lulusan Program Studi Akuntansi. Sosialisasi perpajakan berpengaruh signifikan terhadap kesadaran perpajakan pada lulusan Program Studi Akuntansi dan pengalaman relawan pajak berpengaruh signifikan terhadap kesadaran perpajakan pada lulusan Program Studi Akuntansi.

Refrensi :21 (2007- 2022)

**Kata Kunci : Pemahaman Pajak,Sosialiasasi Perpajakan, Pengalaman Relawan pajak, Kesadaran perpajakan.**

## ABSTRACT

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### **EFFECT OF TAX UNDERSTANDING, TAX SOCIALIZATION AND TAX VOLUNTEER EXPERIENCES ON TAX AWARENESS IN ACCOUNTING STUDY PROGRAM GRADUATES**

(xiii + 87 pages; 2 pictures; 21 tables; 4 attachments)

Public awareness of the importance of taxes makes the government experience various difficulties in making people aware of the importance of taxes. Even though the tax ratio in 2021 will increase, Indonesia still lags behind other countries in taxes. In the end, the government made various efforts, especially for the public to be aware of the importance of taxes. There are several factors that can make people aware of the importance of taxes, namely tax understanding, tax socialization and the experience of tax volunteers.

The population in this study were taxpayers who graduated from the accounting study program who had participated in the tax volunteer program activities in 2019 and 2020 at the Directorate General of Taxes East Java 1, Surabaya. The number of samples in this study were 106 taxpayers who graduated from the accounting study program using *purposive sampling*. The data obtained in this study are primary data derived from *online*. The analytical methods used in this research are Pilot test, Validity test, Reliability test, Normality test, Multicollinearity test, Heteroscedasticity test, Multiple Linear Regression Analysis, Coefficient of Determination test (*Adjusted R<sup>2</sup>*), F test and t test.

The results of this study indicate that the understanding of taxation has a significant effect on tax awareness among graduates of the accounting study program. Taxation socialization has a significant effect on tax awareness among graduates of accounting study programs and experience of tax volunteers has a significant effect on tax awareness among graduates of accounting study programs.

Reference :21 (2007-2022)

**Keywords:** **Tax Understanding, Tax Socialization, Tax Volunteer Experience, Tax Awareness.**