



**JURUSAN AKUNTANSI  
FAKULTAS EKONOMI  
UNIVERSITAS ANDALAS**



**SKRIPSI**  
**ANALISIS PERBEDAAN TINGKAT KEPATUHAN WAJIB PAJAK  
SEBELUM DAN SESUDAH PENERAPAN E-FILING SYSTEM  
(STUDI KASUS: KANTOR PELAYANAN PAJAK PRATAMA PADANG  
SATU)**

*Diajukan untuk Memenuhi Sebahagian dari Syarat-syarat Guna  
Memperoleh Gelar Sarjana Ekonomi*

**Oleh:**

**NISA OLIVIA PUTRI**


**1410531038**

**Dosen Pembimbing:**

**Rahmat Kurniawan, S.E., M.Si., AK., CA., CPAI**

**PADANG**

**2018**

	No Alumni Universitas	<b>Nisa Olivia Putri</b>	No Alumni Fakultas
	<b>BIODATA</b>		

a). Tempat, Tgl Lahir: Padang, 16 April 1996 b). Nama Orang Tua: Riswandi B, S.Pd dan Yusniati c). Fakultas: Ekonomi d). Jurusan: Akuntansi e). No Bp: 1410531038 f). Tanggal Lulus: 23 Juli 2018 g). Predikat Lulus: Sangat Memuaskan h). IPK: 3.19 i). Lama Studi: 4 Tahun j). Alamat Orang Tua: Sarang Gagak No 12 RT 06 RW 03 Kel Anduring Kec Kuranji Padang

**ANALISIS PERBEDAAN TINGKAT KEPATUHAN WAJIB PAJAK  
SEBELUM DAN SESUDAH PENERAPAN E-FILING SYSTEM  
(Studi Kasus Kantor Pelayanan Pajak Pratama Padang)**

Skripsi Oleh Nisa Olivia Putri

Pembimbing Rahmat Kurniawan SE, MA, Ak, CA, CPAI



**ABSTRACT**

This study aims to determine whether there are significant differences in individual taxpayer compliance, especially in reporting SPT before and after the implementation of e-filing system. This type of research is explanatory research with a quantitative approach. This study uses primary data by distributing questionnaires to individual taxpayers who have used the e-filing system and the tax officers associated with the e-filing system of the Padang Satu Primary Tax Service Office. Secondary data comes from data obtained in the Padang Satu Primary Tax Service Office, namely data on the number of individual taxpayers registered in the 2010-2016 tax revenue year and the number of individual taxpayers who report the SPT before the implementation of the e-filing system (year of tax receipts) 2010-2012) and after the implementation of the e-filing system (2013-2016 tax year). The sampling technique in this study was carried out based on consideration (purposive sampling). Respondents in this study amounted to 50 individual taxpayers and 4 tax officers .. Hypothesis analysis method used is paired sample t-test. The results of this study are that there are significant differences in individual taxpayer compliance, especially in reporting SPT before and after the application of e-filing system.

**Key words :** *taxpayer compliance, E-filing system*

