

DEPARTMENT OF ACCOUNTING FACULTY OF ECONOMICS AND BUSINESS UNIVERSITAS ANDALAS



WORKING PROFESSIONALS TAXPAYERS

By:

NABILLA<mark>H HAN<mark>DIKA</mark> LESWARI 2010532026</mark>

Thesis Advisor:

Dr. Fauzan Misra, SE., M.Sc., Ak., CA., BKP,CACP

Submitted to Fulfill the Requirements to obtain a Bachelor's Degree in Accounting

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	Alumna's University Number	Nabillah Handika Leswari	Alumna's Faculty Number
	BIODATA		
	a) Place/Date of birth: Padang, March 19th, 2002 b)		
	Parents' Name: Oong Hanwar and Era Lestari c) Faculty:		
	Economics and	Business d) M	ajor: International
	Accounting e) Student ID: 2010532026 f) Graduation Date:		
	May 19 th , 2025 g) Grade: Very Satisfactory h) GPA: 3.64 i)		
	Length of Study: 4 years and 9 months j) Parents' Address:		
	Komplek Andalas Makmur Blok e/11, Padang		

The Influence of Tax Knowledge, Fiscal Services, and Trust in Government on the Compliance of Individual Working Professionals Taxpayers

Thesis by : Nabillah Handika Leswari

Thesis Advisor : Dr. Fauzan Misra, SE., M.Sc., Ak., CA., BKP, CACP

ABSTRACT

This study aims to examine the influence of tax knowledge, fiscal services, and trust in government on the compliance of individual working professional taxpayers. The research adopts a quantitative approach using a purposive sampling method, with a sample of 50 respondents consisting of doctors, notaries, lawyers, consultants, and architects. Data were collected through questionnaires and analyzed using multiple linear regression to assess both the partial and simultaneous effects of each variable on taxpayer compliance. The findings reveal that tax knowledge and fiscal services have a significant positive effect on taxpayer compliance, while trust in government does not show a statistically significant influence. These results suggest that increasing awareness of tax obligations and improving the quality of fiscal services are essential to fostering voluntary compliance among professionals. This study provides valuable insights for policymakers and tax authorities in formulating more targeted strategies to enhance overall tax compliance.

Keywords: Tax Knowledge, Fiscal Services, Trust in Government, Tax Compliance, Professional Taxpayers

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