The Effect Of The Application Of Risk Management, Understanding Of Taxation And Tax Sanctions On The Level Of Taxpayer Compliance At The Jember Regency Primary Tax Service Office
Endro Sugiartono,S.E., M.M.

Melinda Sri Lestari
Study Program of Public Sector Accounting
Majoring of Agribusiness Management

ABSTRACT

The purpose of this study is to determine the effect of the application of risk management, understanding of taxation and tax sanction on the level of taxpayer compliance at the Jember regency Primary Tax Service Office. The method in this study uses quantitative research while the data collection procedure in this study uses the questionnaire methode using a likert scale. The data analysis and hypothesis testing methods used in this study are validity testing, reliability testing, classical assumption testing, multiple liniear regression analysis, hypothesis testing and coefficient of determination. The results of this study show that the application of risk management, understanding of taxation and tax sanctions has a significant effect individually and simultaneously on the level of taxpayer compliance.

Keywords: *Application of Risk Management, Understanding Taxation, Tax Sanctions, Taxpayer Compliance*