

ABSTRACT

HOSIYAH, *analysis of factors affecting the obligation of the individual taxpayer in reporting his tax with taxpayer the risk preferences and financial condition as a moderating variable. Under the guidance of Dr. Siti Musarofah, SE., Msi., Ak., CA and Gita Arasy Harwida, SE., MTax., Ak., QIA., CA.*

This research aims to examine the influence of the risk preference and financial condition of taxpayer who act as moderating variable on the relationship between taxpayer awareness and knowledge and understanding of tax regulation with taxpayer compliance.

This research is done by convenience sampling method with sample counted 100 responden from taxpayer of seaman in bangkalan city. The data used is the primary data through questionnaires containing answers of respondent. The result of the research that preference of the risk and financial condition did not affect the relationship between taxpayer awareness with taxpayer compliance. As for the variable knowledge and understanding of taxation regulations with taxpayer compliance, preference of the risk and financial condition can moderate the relationship between knowledge and understanding of taxation regulation with taxpayer compliance, because there is a significant influence.

Key word : awareness of taxpayer, knowledge and understanding of taxpayer, taxpayer financial condition, the risk preference, taxpayer compliance