ABSTRACT

Fraud is an act of deviation or omission that is intentionally carried out to deceive, deceive or manipulate. Fraud is a case that can occur anywhere every year, one of which occurs in the taxation sector so it requires prevention. Therefore, in this research there are factors that influence Fraud deterrence or Fraud prevention including, Implementation of E-Invoicing and E-SPT, Law Enforcement and Socialization of Tax Rules. The aim of this research is to determine the effect of implementing E-Invoice and E-SPT, Law Enforcement and Socialization of Tax Rules on Fraud Deterrence, either simultaneously or partially.

This research is included in the type of descriptive research and uses primary data using a questionnaire to collect data and information about the research object. The population in this research is the division in KPP Pratama Bandung Cibeunying. The sampling technique used a saturated sampling method with a sample of 49 respondents. The data analysis technique used in this research is multiple linear regression analysis using SPSS version 26 software.

The results of this research show that the implementation of E-Invoice and E-SPT, Law Enforcement and Socialization of Tax Rules simultaneously influence Fraud Deterrence at KPP Pratama Bandung Cibeunying. Meanwhile, the implementation of E-Invoice and E-SPT partially has no effect on Fraud Deterrence at KPP Pratama Bandung Cibeunying because it is still not optimal in detecting fraud, Law Enforcement has a partial effect on Fraud Deterrence, and Socialization of Tax Rules has a partial effect on Fraud Deterrence .

Keywords: e-invoice, e-spt, law enforcement, socialization of tax rules,

Fraud deterrence