

**PENGARUH PEMAHAMAN PERATURAN PERPAJAKAN, KESADARAN  
WAJIB PAJAK, SANKSI PAJAK, PELAYANAN PETUGAS PAJAK, DAN  
RELIGIUSITAS TERHADAP KEPATUHAN WAJIB PAJAK**

(Studi pada Pemilik Usaha Kos di Kabupaten Sleman tentang Peraturan Daerah  
Sleman Nomor 1 Tahun 2011 Kategori Pajak Kos)

**THE EFFECT OF TAX REGULATIONS UNDERSTANDING, TAXPAYER  
AWARENESS, TAX SANCTIONS, TAX AUTHORITIES SERVICES, AND  
RELIGIOSITY TOWARDS TAXPAYER COMPLIANCE**

(Study on Boarding House Owners in Sleman Regency about Regional Regulations  
Number 1 in 2011 Boarding House Tax Category)

**SKRIPSI  
UNDERGRADUATE THESIS**



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## **DECLARATION**

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I hereby declare that this undergraduate thesis entitled “The Effect of Tax Regulations Understanding, Taxpayer Awareness, Tax Sanctions, Tax Authorities Services, and Religiosity towards Taxpayer Compliance ( Study on Boarding House Owners in Sleman Regency about Regional Regulations Number 1 in 2011 Boarding House Tax Category)” does not consist of any content that ever being proposed for any degree in order university, ideas of any research and publication of others, in exception all quotes and ideas which are purposely taken are considered as the research references and listed in the reference list. Therefore, if any violation of intellectual right found in this study, I agree to accept any relevant academic consequences.

Yogyakarta, December 2018

Dewi Alfiani

## **MOTTO**

*“The only true wisdom is knowing that you know nothing”*

*(Socrates)*

*“You were born to win, but to be a winner you must plan to win, prepare to win, and expect to win”*

*(Zig Ziglar)*

*“Everyone is a teacher and every place is a school”*

*(Ki Hajar Dewantara)*

*“If you can't do something you love, try to love what you do.”*

*"The important thing is try and try, don't be afraid to try something new even if you fail, don't be lazy to read, and ask for your parents' blessings, then last but not least is pray and trust in the results that Allah SWT gives."*

## **TRIBUTE**

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