

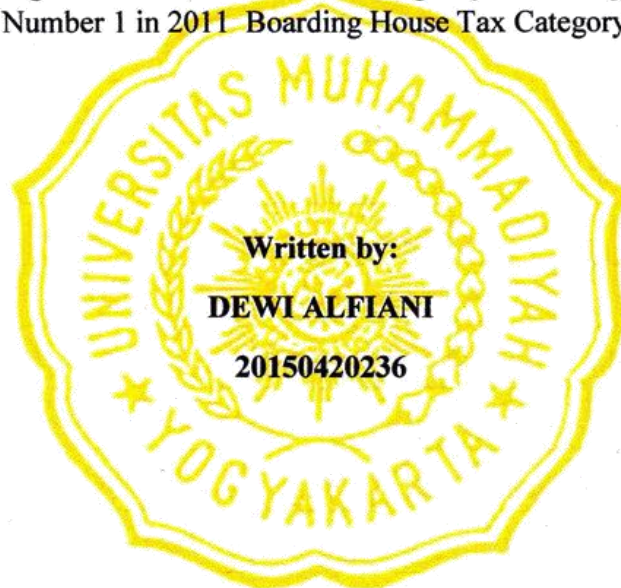
**SKRIPSI
UNDERGRADUATE THESIS**

**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)



Has been approved by:

Supervisor,



Arum Indrasari, S.E., M.Buss., AK., CA
NIK. 196707121999202 143 011

Date, December 3, 2018s

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 No. 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 about Boarding House Tax Category)

Written by:
DEWI ALFIANI
20150420236

This Undergraduate thesis has been revised and validated before the Examination Committee of International Program of Accounting, Faculty of Economics and Business, Universitas Muhammadiyah Yogyakarta


Date: 14th December 2018

The Examination Committee:


Dr. Suryo Pratolo, S.E., M.BI., Ak., CA., AAP-A

NIK. 19750626200004 143 075

Chief Examiner


Arum Indrasari, S.E., M.Buss., Ak., CA

NIK. 19670712199202 143 011


Co-Examiner


Wahyu Maulana Putra, S.E., M.si., Ak., CA

NIK. 19710426199904 143 069

Co-Examiner

Approved by:


Dean of Faculty of Economics and Business
Universitas Muhammadiyah Yogyakarta



Rizal Yaya, S.E., M.Sc., Ph.D., Ak., CA.

NIK. 19731218199904 143 068