

**THE EFFECT OF ONLINE TAX APPLICATION AND JUSTICE OF TAX
SYSTEMS ON TAX COMPLIANCE
(Empirical Study on Taxpayers in Cilegon)**

**PENGARUH APLIKASI PAJAK ONLINE DAN KEADILAN SISTEM
PAJAK TERHADAP KEPATUHAN PAJAK
(Studi Empiris Pada Wajib Pajak di Cilegon)**



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2019

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SYSTEMS ON TAX COMPLIANCE
(Empirical Study on Taxpayers in Cilegon)**

UNDERGRADUATE THESIS

Submitted as a Partial Fulfillment of the Requirement for the Attainment of the
Bachelor's Degree in International Program of Accounting Faculty of Economics
and Business Universitas Muhammadiyah Yogyakarta



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STATEMENT OF AUTHORSHIP

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Yogyakarta, July 16th, 2019

Nurhalizah Agustina

MOTTO

“Allah SWT will not change the condition of a people until they change what is in themselves” (QS. Ar-Ra’d: 11)

“There are many formulas to success, but nothing will happen unless you take action.” (Hendy Setiono, CEO and Founder Kebab Baba Rafi)

“You don’t have to be great to start, but you have to start to be great” (Zig Ziglar, A Motivational Speaker)

DEDICATION PAGE

Alhamdulillahirobbil'alamin,

My highest gratitude to Allah SWT who has given me the blessings and grace hence I reach this stage, the final stage of my university life. Sholawat and salam are always bestowed to the Prophet Muhammad SAW.

I would like to dedicate this undergraduate thesis to

Bapak, Saman and Ibu, Sumawati for the endless pray, love, and support that you both always give me without conditions in every single of my journey. Thank you for being my biggest support system.

My sisters, Mentari Oktavia and Kasih Meisyaroh, who I always miss and be proud of. This dedication also goes to my big family.

Ibu Dra. Arum Indrasari., M.Buss., Ak., CA. as my supervisor and lecturer, who has always given me her best advice, insight, and her time to guide me hence I can finish this undergraduate thesis.

Lecturers of Accounting FEB UMY who always taught and inspiring me during my university life.

My beloved team, Moo Brix, that being my place family and research skill about cow dung. Special dedication for Tiara Cahya Atikasari, Yudani Alamsyah Harahap, and Muhammad Agung As'ari. Wish all the best for our Moo Brix.

My brothers and sisters in International Program of Accounting FEB UMY of 2015: Bobby Perdana Putra, Zico Septian Arnar, Affan Ghaffar Fadillah, Dian Novita Buanawati, Emy Charisma, Dewi Alfi, Irfa Wulandari, Salsabila Putri Khansa, Nurul Islamiyah, Deanita Chandrasari, Hikma Wahyuli, Maulina

Mulyana Putri, Asih Lestari, Muhammad Fandi, Abdullah Faqih, Yusuf Abdurohman, Elza, dan Putra, who always give their help and support during my university life.

My beloved organization, Ikatan Mahasiswa Muhammadiyah UMY, that being my place to increase my leadership and knowledge skill. Wish all the best for our organization. *Untuk Kolaborasi, Sebab Sendiri Kita Mati! IMM Jaya!*

For BEM KM UMY, that being my place to increase my leadership and knowledge skill. Wish all the best for our organization. *Spirit Berkemajuan, Merajut Perubahan!*

My beloved organization, Bahuwarnacarika UMY, that being my place to increase my culture and regional dance skill. Wish all the best for our organization. *Salam Cinta Budaya!*

For BEM FEB UMY, that being my place to increase my leadership and knowledge skill. Wish all the best for our organization.

For my great team, Taxmantirto Team of Deloitte Tax Challenge 2019: Bobby Perdana Putra, Aditama Nugroho, and Tengku Ari who made my competition experience became the most memorable before closing my university life and the support outside the competition.

My brothers and sisters in KKN International LeX:
Tiara, Dani, Mas Agung, Queen, Alan, Adit, Faqih, Rifqi, Ahdan, Gita, Sheila, and Mbak Nerisaa for the great experience of KKN during around 4 months.

ABSTRACT

Tax is the contribution of society to the state in the form of direct returns obtained by the taxpayer. The nature of the tax is forced and has been stipulated in law No. 28 of 2007. As citizens, taxpayers to pay it are compulsory and tax funds are used to support Indonesia's development. Some factors that influence taxpayers in making tax payments. This study aims to explain the effect of applying the online tax system with tax system justice on tax compliance in the study of individual taxpayers in Cilegon. This research is a quantitative research where the source of data obtained from primary data is by distributing questionnaires to MSME taxpayers in the Cilegon area.

Keywords: Application of Online Tax System, Taxpayer Compliance, and Fairness Tax System.

PREFACE

Alhamdulillahirabbil 'alamin, the researcher would like to express his highest gratitude to Allah SWT for blessings, opportunity, health, mercy, and help to complete this undergraduate thesis on time. The undergraduate thesis entitled "The Effect of Online Tax Application and Justice of Tax Systems on Tax Compliance (Empirical Study on Taxpayers in Cilegon)" is submitted as a part fulfillment of the requirement for the attainment of the Bachelor's Degree in Faculty of Economics and Business Universitas Muhammadiyah Yogyakarta.

In arranging the undergraduate thesis, a lot of people have provided advice, support and motivation for the researcher. In this valuable chance, the researcher would like to express his appreciation and thanks to all of them. The researcher would like to thank to:

1. Dr. Gunawan Budiyanto as the Rector of Universitas Muhammadiyah Yogyakarta.
2. Rizal Yaya, S.E., M.Sc., Ph.D., Ak., CA as the Dean of Economics and Business Faculty.
3. Dr. Ahim Abdurahim., S.E., M.Si., SAS., Ak., CA as the Head of Accounting Department.
4. Dra. Arum Indrasari., M.Buss., Ak., CA as my supervisor, her guidance and continuous support during the process of writing my undergraduate thesis.
5. The Taxpayers in Cilegon as the respondent in my undergraduate thesis.
6. My parents, Sumawati and Saman, also my whole family members.
7. All parties that have given me support, help, pray and motivation to finish this undergraduate thesis.

Finally, I would like to thank everyone who involved in finishing this undergraduate thesis. This undergraduate thesis is far from perfection, but it is expected to be useful not only for the researcher but also the reader. For this reason, constructive thoughtful suggestion and critics are welcomed.

Yogyakarta, July 16th, 2019

Researcher

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