PENGARUH DARI TARIF, SOSIALISASI, PENGAWASAN, DAN PENGETAHUAN PERPAJAKAN TERHADAP KEPATUHAN WAJIB PAJAK USAHA MIKRO KECIL MENENGAH
(Studi kasus pada wajib pajak Usaha Mikro Kecil Menengah di Kota Yogyakarta)

THE EFFECT OF TARIFF, SOCIALIZATION, CONTROL, AND UNDERSTANDING OF TAXATION ON TAX PAYMENT COMPLIANCE OF MICRO SMALL MEDIUM ENTERPRISE TAXPAYERS.
(Empirical Study on Micro Small Medium Enterprise in Yogyakarta City)

By :
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UNIVERSITAS MUHAMMADIYAH YOGYAKARTA
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UNDERGRADUATE THESIS

Submitted as a Partial Fulfillment of the requirement for the Attainment of the Bachelor Degree of Economics in International Program of Accounting, Faculty of Economic and Business, Universitas Muhammadiyah Yogyakarta

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DECLARATION PAGE

Herewith, I

Name : Aditama Nugroho Putra
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I declare that the undergraduate thesis entitled "THE EFFECT OF TARIFF, SOCIALIZATION, CONTROL, AND UNDERSTANDING OF TAXATION ON TAX PAYMENT COMPLIANCE OF MICRO SMALL MEDIUM ENTERPRISE TAXPAYERS. (Empirical Study on Micro Small Medium Enterprise in Yogyakarta City)" is my own original work to fulfil the requirement for the degree of Sarjana Akuntansi (S.Ak) in Faculty of Economics and Business of Universitas Muhammadiyah Yogyakarta. It does not include any content previously written or published by other people, except those indicated in reference list. If there is any violation of scientific ethics found in this study, I am the only one responsible and willing to accept sanctions.

Yogyakarta, December 20th, 2019

Aditama Nugroho Putra
MOTTO

Ilmu tanpa akal ibarat seperti memiliki sepatu tanpa kaki.
Dan akal tanpa ilmu ibarat seperti memiliki kaki tanpa sepatu”

(Ali bin Abi Thalib – The 4th Caliph)

“Hate is an invisible barrier yet blinds you from the beauty in others and cages in all the good things about you. Love is the remover of all barriers and it reveals the beauty in others and releases the magic inside you, so my question is, If love is God, how can one expect to see God with hate in their heart”

(Dwight Howard)

“Not everyone gonna love you, do you, be happy”

(Anonymous)

“I can accept failure, everyone fails at something. But I can't accept not trying.”

— Michael Jordan

“Be the best version of yourself in anything that you do. You don’t have to live anybody else’s story.” — Stephen Curry
DEDICATION PAGE

I would love to dedicate this undergraduate thesis to my amazing people…

Allah SWT, In the name (of) Allah, The Most Gracious, The Most Merciful who has given me the blessing and an opportunity to complete my undergraduate thesis well. Praise be to Allah, The cherisher and sustainer (of the) worlds

Mama, Papa, and Anggyto who always give full support, prayer, encourage and motivation for me and give me all the support that I need, I always remember the spirit and words that you gave to me. My wish to you is not enough for you, so I gave you the infinity thank you, for my beloved family.

Eyeng Kustini family and Syamsuddin family and the whole family who always give me the support that I need to complete my destiny in UMY

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ABSTRACT

The purpose of this study was to obtain the empirical truth of tariff, socialization, control, and understanding of taxation on tax compliance of micro small medium enterprises, a case study on the micro small medium enterprises in Yogyakarta City. Data was distributed and collected by convenience sampling technique to the respondents. The sample used in this study is taxpayers who own a business of micro small medium enterprises both that have PTKP and Non-PTKP taxpayers, this data were distributed directly with a total of 100 respondents. The analytical method used is simple regression analysis. From the simple regression the result indicates that tariff, control, understanding of taxation, tax compliance have significant effect on tax compliance, while socialization does not have significant effect on tax compliance.

Keywords: Tariff, socialization, control, understanding of taxation, tax compliance
PREFACE

Assalamu’alaikum Wr. Wb.

All praise and gratitude are only to Allah SWT who has given the ease, grace, and mercy so that the researcher can finish this undergraduate thesis. Shalawat and greetings are always poured into the great prophet Muhammad SAW.

This undergraduate thesis entitled “THE EFFECT OF TARIFF, SOCIALIZATION, CONTROL, AND UNDERSTANDING OF TAXATION ON TAX PAYMENT COMPLIANCE OF MICRO SMALL MEDIUM ENTERPRISE TAXPAYERS. (Empirical Study on Micro Small Medium Enterprise in Yogyakarta City)” is written to fulfill one of the requirements for the attainment of the Bachelor Degree of Accounting in International Program of Accounting, Faculty of Economics and Business, Universitas Muhammadiyah Yogyakarta. The researcher takes this topic in hopes that it can provide an overview for the public related to the taxation knowledge and give view about taxation in micro small medium enterprises and also provide development ideas for further researches.

The completion of this thesis is inseparable from the guidance, help, support, and prayers from various parties. Therefore, the researcher would like to thank as much as possible to:

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Hopefully all forms of assistance that have been given to the researcher will get blessings from Allah SWT. The researcher realizes that this thesis is far from perfection. Therefore, the researcher expects constructive criticism and suggestions for further research development related to this topic. In conclusion, hopefully this undergraduate thesis can be useful for the readers.

Yogyakarta, December 20th, 2019

Aditama Nugroho Putra
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