

**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 :

**Aditama Nugroho Putra
20160420185**

**FACULTY OF ECONOMICS AND BUSINESS
UNIVERSITAS MUHAMMADIYAH YOGYAKARTA**

2019

**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)

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



By :

**Aditama Nugroho Putra
20160420185**

**FACULTY OF ECONOMICS AND BUSINESS
UNIVERSITAS MUHAMMADIYAH YOGYAKARTA
2019**

UNDERGRADUATE THESIS

**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)

**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)

Written by:

**ADITAMA NUGROHO PUTRA
20160420185**

Has been approved by:

Supervisor,



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

Date: December, 20, 2019


UNDERGRADUATE THESIS
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)

Submitted by:
ADITAMA NUGROHO PUTRA
20160420185

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

Date : 3rd January 2020

The Examination Committee:


Dr. Suryo Pratolo, S.E., M.Si., Ak., CA

Chief, Examiner


Wahyu Manuhara P, S.E., M.Si., Ak., CA


Co- Examiner


Peni Nugraheni, S.E., M.Sc., Ak., CA

Co- Examiner

Approved by:

Head of Accounting Department
Faculty of Economics and Business
Universitas Muhammadiyah Yogyakarta


Dr. Ahim Abdurrahim, M.Si., SAS., Ak., CA

NIK 19701126199603143053

DECLARATION PAGE

Herewith, I

Name : Aditama Nugroho Putra

Student Number : 20160420185

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.

Eyang Kustini family and Syamsuddin family and the whole family who always give me the support that I need to complete my destiny in UMY Mrs. Arum Indrasari, thank you for your guidance, kindness, motivation and all that you give to me to become the best student, all the credits went to Mrs. Arum, and I hope Mrs. Arum have great life ahead in upcoming years. Thank you my favorite lecture.

Mr. Rizal Yaya, as a lecturer, dean, and motivator. Who always believe in me in many opportunities when I study in UMY, all of your motivation encourage me to became the good student.

Mr. Bahrul Ilmi and Mr. Sigit Arie Wibowo, thank you for always providing support and motivation to me gain a lot of experience and support when I had experience in competition.

My beloved friends: Wisnu, Fabio, Edi, Rizky, Refa, Syifa, Niken, Rafika, Justika, Isna, Ijah, Ganes, thank you for being my friends in Jogja. Thanks for always support each other and make the best moment in Jogja.

Taxmantirto Team (Mas Bobby, Mba Tina, and Tengku Ari) who have shared experiences together and always guide me through this short year and gave me the guidance when I study in UMY. Your words always make me motivated. I love my last year to be shared with competing with Taxmantirto as a team and also have given me the spirit to complete my undergraduate thesis

My childhood friends: Romy who always motivate me to finish my undergraduate thesis and my childhood friends in jogja Dimas and Istivan,

who always accompany me in jogja and support me through this time and I hope I can be the best friends as well for you guys.

***IPACC batch 2016**, thank you for your time for always together since we are freshgraduate till all of us to became Bachelor in Accounting. Best luck of you guys in the near future.*

***Citra Ardawiyah**, the “support women” when I work this thesis, thanks your for always support me, I can’t describe the help that you gave to me. When all of the people have a doubt on me you are the person who always believe in me*

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 fulfil 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:

1. Dr. Rizal Yaya, S.E., M.Sc., Ak., CA. as Dean of the Faculty of Economics and Business Universitas Muhammadiyah Yogyakarta.
2. Dr. Ahim Abdurrahim, M.Si., SAS., Ak., CA. as Chairman of Accounting Department Faculty of Economics and Business Universitas Muhammadiyah Yogyakarta.
3. Mrs. Arum Indrasari, S.E., M.Buss., AK., CA. as a supervisor who has patiently provided motivation, advice, guidance, and full support the author to complete this undergraduate thesis.
4. All of Accounting Lecturers in Faculty of Economics and Business in Universitas Muhammadiyah Yogyakarta who have provided knowledge that is very useful for the researcher during the learning process.

5. Mrs. Pita as Language Training Center supervisor who always provided guidance, advice, and full support the author to complete this undergraduate thesis.
6. Micro Small Medium Enterprises in Yogyakarta who have been willing to become respondents in this study.
7. Parents, family, and friends who always give prayer, motivation, and guidance to the researcher to complete the study.
8. All parties who have provided support, assistance, help, and encouragement in the process of preparing this undergraduate thesis that cannot be mentioned one by one.

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

CONTENTS

TITLE PAGE	i
APPROVAL PAGE	ii
ENDORSEMENT PAGE	iii
DECLARATION PAGE.....	iv
MOTTO	v
DEDICATION PAGE	vi
ABSTRACT.....	viii
PREFACE.....	ix
CONTENTS.....	xi
LIST OF TABLE	xiii
LIST OF FIGURE.....	xiv
CHAPTER I BACKGROUND	1
A. Background Of Research	1
B. Research Scope	7
C. Research Question	7
D. Objectives of The Study.....	8
E. Significance of The Study.....	8
CHAPTER II LITERATURE REVIEW	9
A. Theoretical Framework.....	9
1. Tax	9
2. Micro Small Medium Enterprise (MSME)	11
3. Tariff	13
4. Socialization.....	13
5. Control	15
6. Understanding of Taxation.....	17
7. Tax Compliance	18
8. Agency Theory.....	19
B. Hypothesis Development	20
1. Tariff and taxpayer compliance	20
2. Socialization and taxpayer compliance.....	21
3. Control and taxpayer compliance	23
4. Understanding of Taxation.....	25
C. Research Model	27
CHAPTER III RESEARCH METHODS	28
A. Subjects of The Research.....	28
B. Types of Data	28

C. Sampling Techniques.....	28
D. Data Collection Techniques.....	29
E. Operational Definition of Research.....	29
F. Data Analysis.....	32
CHAPTER IV RESULT AND DISCUSSION.....	37
A. Research’s Object/Subject Description.....	37
B. Instrument Data Testing.....	40
C. Hypothesis Test and Data Analysis.....	52
D. Explanation.....	56
CHAPTER V CONCLUSION, SUGGESTION AND RESEARCH LIMITATION.....	62
A. Conclusion.....	62
B. Limitation.....	63
C. Suggestion.....	64
REFERENCES.....	66
APPENDIX	

LIST OF TABLE

Table 4. 1	Questionnaire Distributed to Micro Small Medium Enterprises	37
Table 4. 2	Respondent Business Life Categorization	38
Table 4. 3	Respondent Gender Categorization	38
Table 4. 4	Type of MSME	39
Table 4. 5	MSME Categorization	39
Table 4. 6	Descriptive Statistic Test	40
Table 4. 7	Validity Test Tariff	44
Table 4. 8	KMO and Bartlett's Test Tariff	44
Table 4. 9	Validity Test Socialization.....	45
Table 4. 10	KMO and Bartlett's Test Socialization	45
Table 4. 11	Validity Control	45
Table 4. 12	KMO and Bartlett's Test Control	46
Table 4. 13	Validity Test Understanding of Taxation	46
Table 4. 14	KMO and Bartlett's Test Understanding of Taxation	46
Table 4. 15	Validity Tax Compliance	47
Table 4. 16	KMO and Bartlett's Test Tax Compliance.....	47
Table 4. 17	Reliability Test.....	48
Table 4. 18	Normality Test	49
Table 4. 19	Autocorrelation Test	50
Table 4. 20	Multicollinearity Test.....	50
Table 4. 21	Heteroscedasticity Test	51
Table 4. 22	Determinant Coefficient Test Results (R2)	52
Table 4. 23	F Test Results.....	53
Table 4. 24	T-Test Result Independent and Dependent Variable	54
Table 4. 25	Resume of Hypothesis Test	56

LIST OF FIGURE

Figure 2. 1 Research Model	27
----------------------------------	----