

**THE ANALYSIS FACTORS THAT INFLUENCE TAXPAYER
COMPLIANCE OF PERSONAL TAX REPORTING IN THE FIELD OF E-
COMMERCE**

(a case study on online shopping entrepreneurs)

**ANALISIS FAKTOR – FAKTOR YANG MEMPENGARUHI
KEPATUHAN WAJIB PAJAK ORANG PRIBADI TERHADAP
PELAPORAN PAJAK PRIBADI YANG BERGERAK DALAM BIDANG
E-COMMERCE**

(Studi kasus pada pengusaha online shopping)

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

Puspa Ayu Wulandari

ID Student: 20160420187

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

2020

DECLARATION PAGE

Herewith, I

Name : Puspa Ayu Wulandari

Student Number : 20160420187

Declare that the undergraduate thesis entitled “THE ANALYSIS FACTORS THAT INFLUENCE TAXPAYER COMPLIANCE OF PERSONAL TAX REPORTING IN THE FIELD OF E-COMMERCE (A Case Study on Online Shopping Entrepreneurs)” 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, January 27th 2020



Puspa Ayu Wulandari

MOTTO

Barang siapa yang bersungguh-sungguh, sesungguhnya kesungguhan tersebut untuk dirinya sendiri.

(Q.S. Al-Ankabut : 6)

Sesungguhnya sesudah kesulitan itu ada kemudahan.

(Q.S. Asy-Syarh : 5)

Waktu bagaikan pedang. Jika engkau tidak memanfaatkannya dengan baik (untuk memotong), maka ia akan memanfaatkanmu (dipotong).

(HR. Muslim)

Better to feel how hard education is at this time rather than fell the bitterness of stupidity, later.

Telling the truth is a simple way to have a peaceful life.

Do not dream about your success, you have to work for it.

Do not try to be same, but be better.

Stop dreaming and start doing.

Do a kindness right now.

If he can do it, so can i.

DEDICATION PAGE

I would like to dedicate this undergraduate thesis to...

Allah SWT and Nabi Muhammad SAW who always get me and take care of me to be a good person until now and give me the opportunity to finish my undergraduate thesis

My beloved parent, who always have honesty sincerity to keep me healthy, educate,, accompany and pray for my success and support me until now

My brother, sister, nephew and niece, thanks for supporting, advising and accompanying me, now I can be better

Mrs. Arum Indrasari, thank you for always guiding me in finishing this undergraduate thesis

Mr. Ilham Maulana Saud, thank you for giving me many opportunities, experience and good education and knowledge.

My beloved squad: Dabelistha Seza, Novita Rahmawati, Saddwi Fitri, Cindy Novita. Thanks for always loving me and always being there for me through ups and downs

MonsoonSIM Community Team: Megatron (Edi, Novi, Dabel, Fitri) & Fattan Army (Azzam, Aji, Alif, Arif, Fauzan) thanks for always supporting and motivating me

Boedjang Groups Staff: Ms. Dini, Ms. Rahel, Ms. Nur, Mr. Purwoko, Ms. Riri, Mr. Yopi, Mrs. Nita, Ms. Rika who give motivations to finish this research

PNM Mekaar Sewon Staff, (Anisa, Anjar, Vebry, Ambar, Ms. Risna, Hanifah, Sarah, Mia) thank you for always sharing jokes and being my second family

Jogja Squad, (Alma Ferty, Kautsar Kamalia, Haddad Adjie, Fahmi, Rojak, Adiet) and others who always support and motivate me

IPACC family batch 2016, thank you for always supporting and accompanying since first semester and now

PREFACE

Assalamu'alaikum Wr. Wb.

Alhamdulillah, praise be to Allah the Almighty and the most Merciful that because of His blessings I could finally finish my undergraduate thesis. Shalawat and greetings are always poured into the great prophet Muhammad SAW.

This undergraduate thesis entitled “The Analysis Factors that Influence Taxpayer Compliance of Personal Tax Reporting in The Field Of E-Commerce” (A Case Study on Online Shopping Entrepreneurs)” 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 writer takes this topic in hopes that it can provide an overview for public accounting firms related to auditors' intention to leave so that firms can take anticipatory steps and also provide development ideas for further research.

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

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

5. Parents, family, and friends who always give prayer, motivation, and guidance to the writer to complete the study.
6. 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 writers will get blessings from Allah SWT. The writer realizes that this thesis is far from perfection. Therefore, the writer 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, January 27th 2020

Puspa Ayu Wulandari

TABLE OF CONTENT

UNDERGRADUATE THESIS	1
UNDERGRADUATE THESIS	i
UNDERGRADUATE THESIS	ii
UNDERGRADUATE THESIS	iii
DECLARATION PAGE	iv
MOTTO	v
DEDICATION PAGE	vi
ABSTRACT	vii
PREFACE	viii
TABLE OF CONTENT	x
LIST OF TABLE	xiii
LIST OF FIGURE	xiv
CHAPTER I	1
INTRODUCTION	1
A. Background	1
B. Research Scope	9
C. Research Questions	9
D. Research Objective.....	10
E. Significance of the Study	11
CHAPTER II	12
LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT	12
A. Theoretical Framework	12
1. Theory of Reasoned Action (TRA).....	12
2. Theory of Planned Behavior (TPB).....	13
3. E-commerce.....	14
4. E-commerce Transaction Mechanism	15
5. Taxation.....	16
6. Taxpayer	17
7. Taxes Charged in E-commerce Business	18
8. Taxpayer Compliance.....	19
9. Factors Influencing Taxpayers Compliance.....	20

B.	Hypothesis Development	23
1.	The Influence of Education Level on Taxpayer Compliance in Personal Tax Reporting in the Field of E-commerce	23
2.	The Influence of Taxation Knowledge on Taxpayer Compliance in Personal Tax Reporting in the Field of E-commerce	25
3.	The Influence of Level of Trust in Government Systems on Taxpayer Compliance in Personal Tax Reporting in The Field of E-commerce.....	26
4.	The Influence of Moral Norms on Taxpayer Compliance in Personal Tax Reporting in the Field of E-commerce	28
5.	The Influence of Tax Examination on Taxpayer Compliance in Personal Tax Reporting in the Field of E-commerce	29
6.	The Influence of Tax Consciousness on Taxpayer Compliance in Personal Tax Reporting in the Field of E-commerce	30
C.	Research Model.....	31
CHAPTER III		33
RESEARCH METHODOLOGY		33
A.	Research Object and Subject.....	33
B.	Data Type	33
C.	Sampling Technique.....	33
D.	Data Collection Techniques	34
E.	Operational Definition of Research Variables	35
1.	Dependent Variable	35
2.	Independent Variable	35
F.	Descriptive Statistics Test	37
G.	Data Instrument Quality Testing.....	38
1.	Validity Test	38
2.	Reliability Test	38
H.	Classic Assumption Test.....	39
1.	Normality Test.....	39
2.	Multicollinearity Test	40
3.	Heteroscedasticity Test.....	41
I.	Hypothesis Testing.....	41
1.	Multiple Linear Regression Test	41
2.	Coefficient of Determination R_2	42

3. Simultaneous Significant Test (F-Test).....	42
4. Partial Significant Test (T-Test).....	43
CHAPTER IV	44
ANALYSIS AND DISCUSSION	44
A. General Description of Research Object / Subject.....	44
B. Descriptive Statistics Test.....	45
1. Description Statistic of Respondents Demographics	45
2. Descriptive Statistics of Research Variables	48
C. Data Instrument Quality Testing.....	57
1. Validity Test	57
2. Reliability Test	61
D. Classic Assumption Test.....	62
1. Normality Test.....	62
2. Multicollinearity Test	63
3. Heteroscedasticity Test.....	63
E. Hypothesis Testing.....	64
1. Multiple Linear Regression Test	64
2. Coefficient of Determination R_2 Test	66
3. Simultaneous Significant Test (F-Test).....	67
4. Partial Significant Test (T-Test).....	68
F. Research Discussion.....	71
CHAPTER V	77
CONCLUSIONS, SUGGESTION, AND RESEARCH LIMITATION	77
A. CONCLUSIONS.....	77
B. SUGGESTION.....	78
C. RESEARCH LIMITATION	78
REFERENCES	79
APPENDIX	85

LIST OF TABLE

Table 4. 1 Sample and Return Rate Questionnaire	44
Table 4. 2 Classification of Respondents by Condition of Product	45
Table 4. 3 Classification of Respondents by Income per Year	46
Table 4. 4 Classification of Respondents by Business Created	46
Table 4. 5 Classification of Respondents by Last Education	47
Table 4. 6 Average Category of Respondent Answers	48
Table 4. 7 Research Variable of Taxpayer Compliance	49
Table 4. 8 Research Variable of Education Level	50
Table 4. 9 Research Variable of Taxation Knowledge	51
Table 4. 10 Research Variable of Level of Trust in Government System	53
Table 4. 11 Research Variable of Moral Norms	54
Table 4. 12 Research Variable of Tax Examination	55
Table 4. 13 Research Variable of Tax Consciousness	56
Table 4. 14 Validity Test Results Taxpayer Compliance	57
Table 4. 15 Validity Test Results Education Level	58
Table 4. 16 Validity Test Results Taxation Knowledge	58
Table 4. 17 Validity Test Results Level of Trust in Government System	59
Table 4. 18 Validity Test Results Moral Norms	59
Table 4. 19 Validity Test Results Tax Examination	60
Table 4. 20 Validity Test Results Tax Consciousness	60
Table 4. 21 Reliability Test Results	61
Table 4. 22 Normality Test Results	62
Table 4. 23 Multicollinearity Test Results	63
Table 4. 24 Heteroscedasticity Test Results	64
Table 4. 25 Multiple Linear Regression Test Results	65
Table 4. 26 Coefficient Determinant Test Results	67
Table 4. 27 F-Test Results	67
Table 4. 28 T-Test Results	68

LIST OF FIGURE

Figure 2. 1 Data Processed (2019).....	32
--	----