

DAFTAR ISI

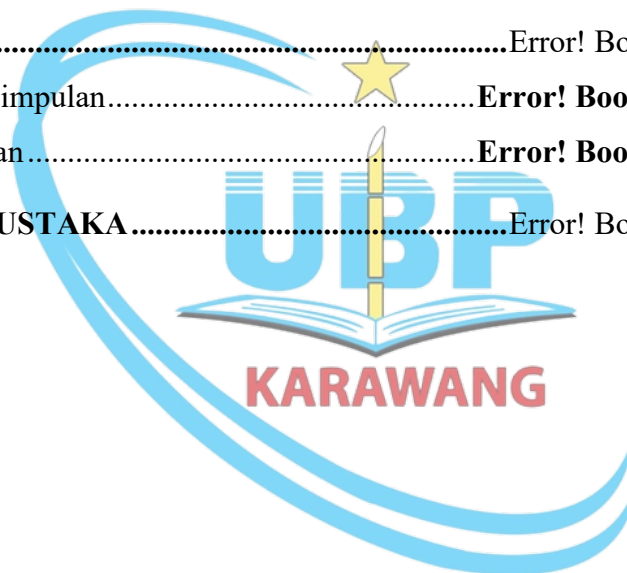
COVER	i
HALAMAN PERNYATAAN ORISINALITAS ...	Error! Bookmark not defined.
LEMBAR PERSETUJUAN PEMBIMBING	Error! Bookmark not defined.
HALAMAN PENGESAHAN	Error! Bookmark not defined.
SURAT PERNYATAAN	Error! Bookmark not defined.
HALAMAN PERNYATAAN PERSETUJUAN....	Error! Bookmark not defined.
KATA PENGANTAR.....	Error! Bookmark not defined.
ABSTRAK	Error! Bookmark not defined.
ABSTRACT	Error! Bookmark not defined.
DAFTAR ISI.....	Error! Bookmark not defined.
DAFTAR TABEL	Error! Bookmark not defined.
DAFTAR GAMBAR.....	Error! Bookmark not defined.
DAFTAR LAMPIRAN	i
BAB 1 PENDAHULUAN	Error! Bookmark not defined.
1.1 Latar Belakang	Error! Bookmark not defined.
1.2 Identifikasi Masalah	Error! Bookmark not defined.
1.3 Batasan Masalah.....	Error! Bookmark not defined.
1.4 Perumusan Masalah.....	Error! Bookmark not defined.
1.5 Tujuan Penelitian.....	Error! Bookmark not defined.
1.6 Manfaat Penelitian.....	Error! Bookmark not defined.
1.6.1 Manfaat bagi penulis	Error! Bookmark not defined.
1.6.2 Manfaat bagi peneliti selanjutnya	Error! Bookmark not defined.
1.6.3 Manfaat bagi kantor pajak.....	Error! Bookmark not defined.
BAB 2 TINJAUAN PUSTAKA.....	Error! Bookmark not defined.
2.1 Tinjauan Pustaka	Error! Bookmark not defined.

2.1.1	Teori Kepatuhan (<i>Compliance Theory</i>)	Error! Bookmark not defined.
2.1.2	Teori Perilaku Terencana (<i>Theory of Planned Behavior</i>)	Error! Bookmark not defined.
2.1.3	Kepatuhan Wajib Pajak	Error! Bookmark not defined.
2.1.4	Pemahaman Akuntansi Wajib Pajak	Error! Bookmark not defined.
2.1.5	Tarif Pajak	Error! Bookmark not defined.
2.1.6	Penerapan <i>Self Assessment System</i>	Error! Bookmark not defined.
2.1.7	Kejujuran Wajib Pajak	Error! Bookmark not defined.
2.1.8	Pajak	Error! Bookmark not defined.
2.1.8.1	Pengertian Pajak	Error! Bookmark not defined.
2.1.8.2	Fungsi Pajak	Error! Bookmark not defined.
2.1.9	UMKM	Error! Bookmark not defined.
2.1.9.1	Pengertian UMKM	Error! Bookmark not defined.
2.2	Hasil Penelitian Terdahulu	Error! Bookmark not defined.
2.3	Kerangka Pemikiran	Error! Bookmark not defined.
2.4	Hipotesis Penelitian	Error! Bookmark not defined.
2.4.1	Pengaruh Pemahaman Akuntansi Wajib Pajak Terhadap Kepatuhan Wajib Pajak UMKM	Error! Bookmark not defined.
2.4.2	Pengaruh Tarif Pajak Terhadap Kepatuhan Wajib Pajak UMKM	Error! Bookmark not defined.
2.4.3	Pengaruh <i>Self Assessment System</i> Terhadap Kepatuhan Wajib Pajak UMKM	Error! Bookmark not defined.
2.4.4	Pengaruh Kejujuran Wajib Pajak Terhadap Kepatuhan Wajib Pajak UMKM	Error! Bookmark not defined.
2.4.5	Pengaruh Pemahaman Akuntansi Wajib Pajak, Tarif Pajak, Pengaruh <i>Self Assessment System</i> dan Kejujuran Wajib Pajak Terhadap Kepatuhan Wajib Pajak UMKM	Error! Bookmark not defined.
BAB 3	METODOLOGI PENELITIAN	Error! Bookmark not defined.
3.1	Desain Penelitian	Error! Bookmark not defined.
3.2	Lokasi dan Waktu Penelitian	Error! Bookmark not defined.
3.2.1	Lokasi Penelitian	Error! Bookmark not defined.

3.2.2	Waktu Penelitian	Error! Bookmark not defined.
3.3	Definisi Operasional Variabel	Error! Bookmark not defined.
3.3.1	Definisi Variabel	Error! Bookmark not defined.
3.3.1.1	Variabel Dependen	Error! Bookmark not defined.
3.3.1.2	Variabel Independen	Error! Bookmark not defined.
3.3.2	Definisi Operasional.....	Error! Bookmark not defined.
3.3.2.1	Kepatuhan Wajib Pajak	Error! Bookmark not defined.
3.3.2.2	Pemahaman Akuntansi Wajib Pajak.....	Error! Bookmark not defined.
3.3.2.3	Tarif Pajak.....	Error! Bookmark not defined.
3.3.2.4	Penerapan <i>Self Assessment System</i>	Error! Bookmark not defined.
3.3.2.5	Kejujuran Wajib Pajak.....	Error! Bookmark not defined.
3.4	Populasi, Sampel dan Teknik Sampling..	Error! Bookmark not defined.
3.4.1	Populasi Penelitian.....	Error! Bookmark not defined.
3.4.2	Sampel Penelitian.....	Error! Bookmark not defined.
3.4.3	Teknik Sampling.....	Error! Bookmark not defined.
3.5	Pengumpulan Data Penelitian	Error! Bookmark not defined.
3.5.1	Sumber Data Penelitian.....	Error! Bookmark not defined.
3.5.2	Teknik Pengumpulan Data.....	Error! Bookmark not defined.
3.5.3	Instrumen Penelitian.....	Error! Bookmark not defined.
3.6	Analisis Data	Error! Bookmark not defined.
3.6.1	Rancangan Analisis.....	Error! Bookmark not defined.
3.6.1.1	Statistik Deskriptif.....	Error! Bookmark not defined.
3.6.1.2	Uji Validitas dan Uji Reliabilitas.....	Error! Bookmark not defined.
3.6.1.3	Uji Asumsi Klasik.....	Error! Bookmark not defined.
3.6.1.4	Analisis Regresi Linier Berganda.....	Error! Bookmark not defined.

3.6.1.5	Analisis Koefisien Determinasi (Adjusted R^2)	Error! Bookmark not defined.
3.6.2	Uji Hipotesis	Error! Bookmark not defined.
3.6.2.1	Uji Hipotesis Hubungan Parsial.....	Error! Bookmark not defined.
3.6.2.2	Uji Hipotesis Hubungan Simultan.....	Error! Bookmark not defined.
BAB 4	HASIL DAN PEMBAHASAN.....	Error! Bookmark not defined.
4.1	Hasil Penelitian.....	Error! Bookmark not defined.
4.1.1	Deskripsi Objek Penelitian.....	Error! Bookmark not defined.
4.1.1.1	Sejarah KPP Pratama Karawang Utara.....	Error! Bookmark not defined.
4.1.1.2	Visi dan Misi KPP Pratama Karawang Utara.....	Error! Bookmark not defined.
4.1.1.3	Lokasi dan Wilayah Kerja KPP Pratama Karawang Utara.....	Error! Bookmark not defined.
4.1.2	Analisis Deskriptif	Error! Bookmark not defined.
4.1.2.1	Karakteristik Responden.....	Error! Bookmark not defined.
4.1.2.2	Jawaban Responden.....	Error! Bookmark not defined.
4.1.3	Uji Validitas dan Reliabilitas	Error! Bookmark not defined.
4.1.3.1	Uji Validitas.....	Error! Bookmark not defined.
4.1.3.2	Uji Reliabilitas	Error! Bookmark not defined.
4.1.4	Uji Asumsi Klasik.....	Error! Bookmark not defined.
4.1.5	Analisis Regresi Linier Berganda	Error! Bookmark not defined.
4.1.6	Uji Koefisien Determinasi (R^2).....	Error! Bookmark not defined.
4.1.7	Uji Hipotesis	Error! Bookmark not defined.
4.1.7.1	Uji Parsial (Uji t).....	Error! Bookmark not defined.
4.1.7.2	Uji Simultan (Uji F).....	Error! Bookmark not defined.
4.2	Pembahasan Penelitian	Error! Bookmark not defined.

4.2.1	Pengaruh pemahaman akuntansi wajib pajak terhadap kepatuhan wajib pajak UMKM.....	Error! Bookmark not defined.
4.2.2	Pengaruh tarif pajak terhadap kepatuhan wajib pajak UMKM	Error! Bookmark not defined.
4.2.3	Pengaruh penerapan <i>self assessment system</i> terhadap kepatuhan wajib pajak UMKM.....	Error! Bookmark not defined.
4.2.4	Pengaruh kejujuran wajib pajak terhadap kepatuhan wajib pajak UMKM	Error! Bookmark not defined.
4.2.5	Pengaruh pemahaman akuntansi wajib pajak, tarif pajak, penerapan <i>self assessment system</i> , dan kejujuran wajib pajak terhadap kepatuhan wajib pajak UMKM.....	Error! Bookmark not defined.
BAB 5		Error! Bookmark not defined.
5.1	Kesimpulan.....	Error! Bookmark not defined.
5.2	Saran.....	Error! Bookmark not defined.
DAFTAR PUSTAKA		Error! Bookmark not defined.



DAFTAR TABEL

Tabel 2.1 Hasil Penelitian Terdahulu.....	19
Tabel 3.1 Definisi Operasional dan Pengukuran Variabel	43
Tabel 4.1 Wilayah Kerja KPP Pratama Karawang Utara	54
Tabel 4.2 Data Pernyataan Pemahaman Akuntansi Wajib Pajak.....	55
Tabel 4.3 Data Pernyataan Tarif Pajak	56
Tabel 4.4 Data Pernyataan Penerapan Self Assessment System.....	56
Tabel 4.5 Data Pernyataan Kejujuran Wajib Pajak.....	57
Tabel 4.6 Data Pernyataan Kepatuhan Wajib Pajak	58
Tabel 4.7 Data Kuesioner.....	58
Tabel 4.8 Karakteristik Responden Berdasarkan Jenis Kelamin	59
Tabel 4.3 Karakteristik Responden Berdasarkan Jenis Usaha	59
Tabel 4.4 Karakteristik Responden Berdasarkan Kepemilikan NPWP	60
Tabel 4.5 Variabel Pemahaman Akuntansi Wajib Pajak	60
Tabel 4.6 Variabel Tarif Pajak	61
Tabel 4.7 Variabel Penerapan Self Assessment System	61
Tabel 4.8 Variabel Kejujuran Wajib Pajak	62
Tabel 4.9 Variabel Kepatuhan Wajib Pajak	62
Tabel 4.10 Hasil Uji Validitas	63
Tabel 4.11 Hasil Uji Reliabilitas	64
Tabel 4.12 Hasil Uji Normalitas	65
Tabel 4.13 Hasil Uji Linearitas X_1	66
Tabel 4.14 Hasil Uji Linearitas X_2	66

Tabel 4.15 Hasil Uji Linearitas X_3	67
Tabel 4.16 Hasil Uji Linearitas X_4	67
Tabel 4.17 Hasil Uji Multikoleniaritas	68
Tabel 4.18 Hasil Uji Heteroskedastisitas	69
Tabel 4.19 Hasil Analisis Koefisien Regresi	70
Tabel 4.20 Hasil Uji Koefisien Determinasi	72
Tabel 4.21 Hasil Uji Parsial (Uji t)	73
Tabel 4.22 Hasil Uji Simultan (Uji F)	74



DAFTAR GAMBAR

Gambar 1.1 Tingkat kepatuhan Wajib Pajak tahun 2016-2019	02
Gambar 2.1 Kerangka Pemikiran.....	



DAFTAR LAMPIRAN

Lampiran 1 Kuesioner Penelitian.....	86
Lampiran 2 Uji Validitas	94
Lampiran 3 Uji Reliabilitas	99
Lampiran 4 Uji Asumsi Klasik	103
Lampiran 5 Uji Regresi	107
Lampiran 6 Rekapitulasi Jawaban Responden	109

