



**DEPARTMENT OF ACCOUNTING
FACULTY OF ECONOMICS AND BUSINESS
ANDALAS UNIVERSITY**

THESIS

**“THE INFLUENCE OF PERCEPTION OF SELF-ASSESSMENT
SYSTEM, NOTICE OF TAX COLLECTION, AND TAX SANCTION ON
THE COMPLIANCE BEHAVIOR OF ENTREPRENEURS AS
INDIVIDUAL TAXPAYER IN THE CITY OF PARIAMAN”**

By:

NADIA AFRIANI

1810533029


Thesis Advisor:

Dr. Elvira Luthan, SE., M. Si, Ak., CA

Submitted to fulfil the requirement to obtain Bachelor Degree in Accounting

PADANG

2024

	Alumna's University Number: NADIA AFRIANI	Alumna's Faculty Number:
a). Place/Date of Birth: Kefamenanu, April 09, 2001. b). Parent's name: Mansyurdin and Rostina. c). Faculty: Economics and Business. d). Major: International Accounting. e). ID Number: 1810533029. f). Graduation Date: March 09, 2024. g). Grade: Sangat Memuaskan h). GPA: 3.70 i). Length of Study: 5 years and 4 months j). Parent's Address: Jl. Kartini, KM 1, Kefa Tengah, Kota Kefamenanu		
<p style="text-align: center;"> THE INFLUENCE OF PERCEPTION OF SELF-ASSESSMENT SYSTEM, NOTICE OF TAX COLLECTION, AND TAX SANCTION ON THE COMPLIANCE BEHAVIOR OF ENTREPRENEURS AS INDIVIDUAL TAXPAYER IN THE CITY OF PARIAMAN </p> <p style="text-align: center;"> Thesis by: Nadia Afriani Thesis Advisor: Dr. Elvira Luthan, SE., M. Si, Ak., CA </p> <p style="text-align: center;"> ABSTRACT </p> <p> <i>Problems with complying with tax have become a problem that is frequently arises from year to year. This Research aims to know whether self-assessment system, notice of tax collection, and tax sanction have an impact on entrepreneurs' compliance as taxpayers in the city of Pariaman. This research utilizes a quantitative research approach. The data that used in this research are primary data obtained from distributing questionnaires. The sampling method used in study is purposive sampling, and the characteristic of sample in this research is individual taxpayer who own a business. The sample used was 100 respondents. The test was conducted using the SPSS program, where the tests carried out were classical assumption tests and the hypothesis tests used were multiple linear regression tests, t-tests, F-tests, and coefficient of determination tests. The research results show that the self-assessment system and tax sanctions have a positive and significant effect on entrepreneurs' compliance as individual taxpayers. Meanwhile, the notice of tax collection shows the opposite result.</i> </p> <p> Keywords: <i>Self-Assessment System; Notice of Tax Collection; Tax Sanction; Taxpayers Compliance</i> </p>		

ABSTRACT

Problems with complying with tax have become a problem that is frequently arises from year to year. This Research aims to know whether self-assessment system, notice of tax collection, and tax sanction have an impact on entrepreneurs' compliance as taxpayers in the city of Pariaman. This research utilizes a quantitative research approach. The data that used in this research are primary data obtained from distributing questionnaires. The sampling method used in study is purposive sampling, and the characteristic of sample in this research is individual taxpayer who own a business. The sample used was 100 respondents. The test was conducted using the SPSS program, where the tests carried out were classical assumption tests and the hypothesis tests used were multiple linear regression tests, t-tests, F-tests, and coefficient of determination tests. The research results show that the self-assessment system and tax sanctions have a positive and significant effect on entrepreneurs' compliance as individual taxpayers. Meanwhile, the notice of tax collection shows the opposite result.

Keywords: Self-Assessment System; Notice of Tax Collection; Tax Sanction; Taxpayers Compliance

