THE IMPACT OF KNOWLEDGE ABOUT TAXES AND THE BEHAVIOR TAXPAYERS SMALL AND MEDIUM ENTERPRISES ON GOVERNMENT TAX REVENUES IN BATAM CITY

UNDERGRADUATE THESIS

Submitted as one of the requirements to obtain

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PLAGIARISM CHECK RESULT

The impact of knowledge about taxes and the behavior taxpayers small and medium enterprises on government tax revenues in Batam City

The impact of knowledge about taxes and the behavior taxpayers non employee on government tax revenues in Batam City

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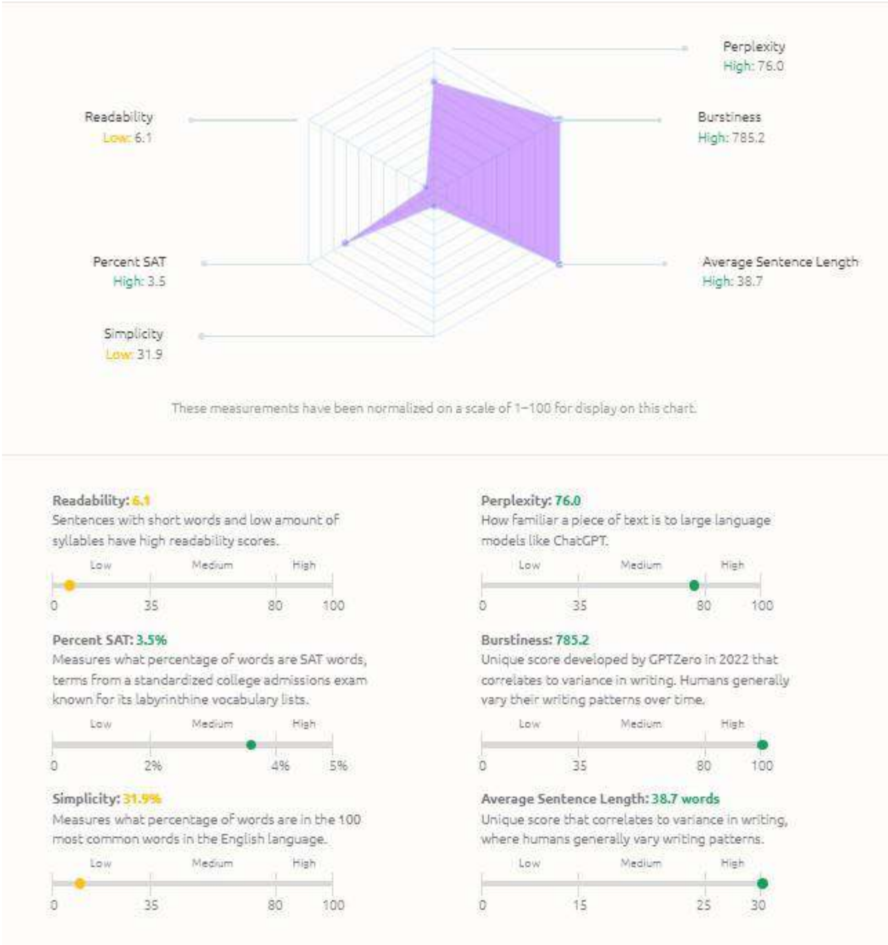

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ABSTRACTS

The objective of this study is to ascertain the impact of tax knowledge and taxpayer behaviour (specifically non-employees) on government tax collections in the city of Batam. The study focuses on the small and medium-sized enterprises (SMEs) located in Batam City. A total of 200 participants were selected using the purposive sampling technique. The employed approach is a quantitative methodology involving the acquisition of data through the distribution of a questionnaire directly to Small and Medium-sized Enterprises (SME) in Batam City. The data analysis in this study was conducted using the Smart PLS Software. The research findings indicate that understanding of tax policies and the conduct of non-employee taxpayers exert a substantial impact on the tax collections of the government in Batam City.

INTISARI

Tujuan penelitian ini adalah untuk mengetahui pengaruh pengetahuan perpajakan dan perilaku wajib pajak (khususnya non pegawai) terhadap pemungutan pajak pemerintah di kota Batam. Penelitian ini berfokus pada usaha kecil dan menengah (UKM) yang berlokasi di Kota Batam. Sebanyak 200 peserta dipilih dengan menggunakan teknik purposive sampling. Pendekatan yang digunakan adalah metodologi kuantitatif yang melibatkan perolehan data melalui penyebaran kuesioner secara langsung kepada usaha kecil dan menengah (UKM) di Kota Batam. Analisis data dalam penelitian ini dilakukan dengan menggunakan Software Smart PLS. Temuan penelitian menunjukkan bahwa pemahaman kebijakan perpajakan dan perilaku wajib pajak non pegawai memberikan dampak yang cukup besar terhadap pemungutan pajak pemerintah di Kota Batam.