



**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

Sarjana Akuntansi

By:

MUHAMMAD AKBAR

008202000042

**FACULTY OF BUSINESS
ACCOUNTING STUDY PROGRAM
CIKARANG
JANUARY, 2024**

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

ORIGINALITY REPORT

14 %

SIMILARITY INDEX

8 %

INTERNET SOURCES

9 %

PUBLICATIONS

5 %

STUDENT PAPERS

PRIMARY SOURCES

1	repository.stei.ac.id Internet Source	3 %
2	Submitted to President University Student Paper	2 %
3	repository.president.ac.id Internet Source	1 %
4	Submitted to Universitas Budi Luhur Student Paper	1 %
5	journal.formosapublisher.org Internet Source	1 %
6	repository.stiemahardhika.ac.id Internet Source	1 %
7	jp.feb.unsoed.ac.id Internet Source	<1 %
8	"Complex, Intelligent and Software Intensive Systems", Springer Science and Business Media LLC, 2021 Publication	<1 %

PLAGIARISM CHECK RESULT

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

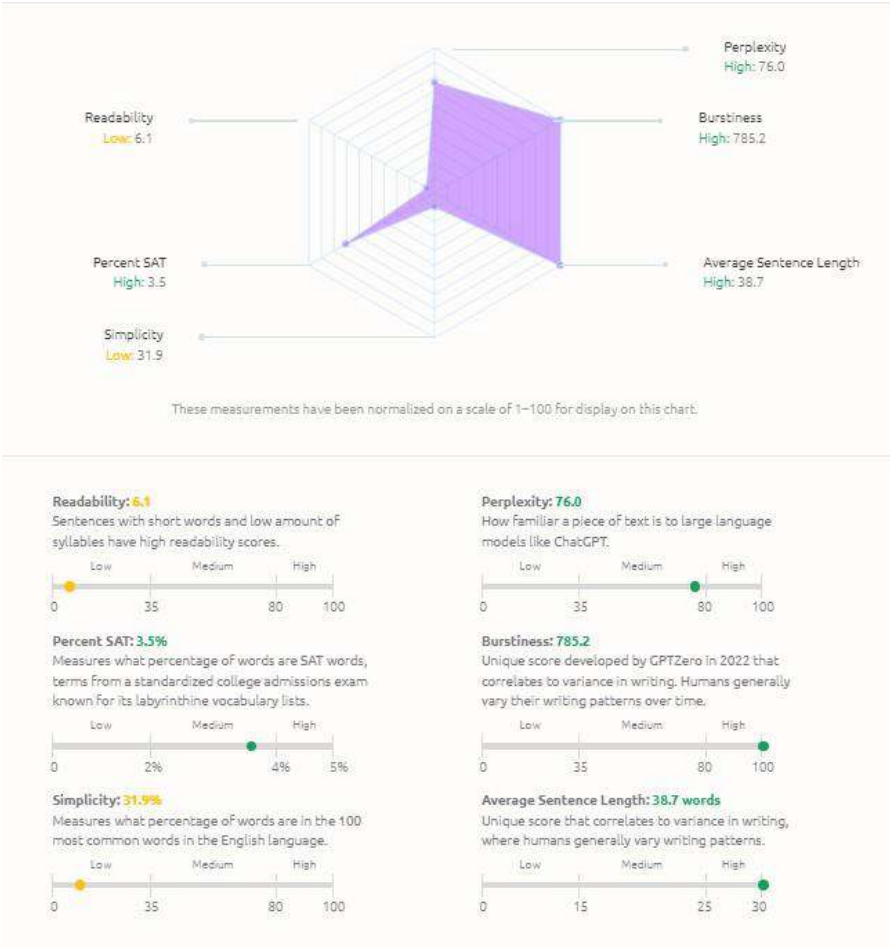


TABLE OF CONTENTS

PANEL OF EXAMINERS APPROVAL	i
STATEMENT OF ORIGINALITY	ii
SCIENTIFIC PUBLICATION APPROVAL FOR ACADEMIC INTEREST	iii
ADVISOR’S APPROVAL FOR PUBLICATION.....	iv
PLAGIARISM CHECK RESULT	v
ACKNOWLEDGMENT.....	xv
LIST OF FIGURES	xx
LIST OF TABLES.....	xxi
ABSTRACTS	xxii
INTISARI.....	xxiii
CHAPTER I.....	1
INTRODUCTION	1
1.1 Research Background.....	1
1.2 Research Problems.....	4
1.2.1 Problem Formulation.....	4
1.2.2 Research question.....	5

1.3 Research Objectives	6
1.4 Scope and Limitations	6
1.5 Benefits of Research	7
CHAPTER II	8
LITERATURE REVIEW	8
2.1 Theory of Planned Behavior	8
2.2 Knowledge About Taxes	8
2.3 Taxpayer Behavior	10
2.4 Government Tax Revenue	10
2.5 Hypothesis development	11
2.5.1 The Impact of Knowledge About Taxes on Government Tax Revenue	
11	
2.5.2 The Impact of Taxpayer Behavior on Government Tax Revenue.....	12
2.6 Research Framework	13
CHAPTER III.....	14
RESEARCH METHODS	14
3.1 Research Methods.....	14
3.2 Variable	15
3.2.1 Independent Variable	15
3.2.2 Dependent Variable	16

3.3	Statistic analysis	17
CHAPTER IV		19
ANALYSIS AND DISCUSSION.....		19
4.1	Demographic Data	19
4.2	Research Data Analysis.....	20
4.2.1	Measurement Model (Outer Model)	21
4.2.2	Inner Model Analysis	29
4.3	Hypothesis test.....	31
4.3.1	Hypothesis Test 1	32
4.3.2	Hypothesis Test 2	33
4.4	Discussion and Research Results	34
4.4.1	The Effect of Knowledge About Taxes on Government Tax Revenue	34
4.4.2	The Impact of taxpayer behavior on government tax revenue	35
CHAPTER V.....		38
CONCLUSIONS, LIMITATIONS AND RECOMMENDATIONS		38
5.1	Conclusions	38
5.2	Limitations	39
5.3	Recommendation	39
REFERENCES		41
APPENDIX		46

LIST OF FIGURES

Figure 1. Reseach Framework

Figure 2. First Data Processing Results

Figure 3. Second Data Processing Results

Figure 4. Hypothesis Testing Results

LIST OF TABLES

Table 1. Demographic Data

Table 2. First Loading Factor

Table 3. Second Loading Factor

Table 4. Fornell-Larcker Criterion Discriminant Validity

Table 5. Composite Reliability

Table 6. Model Fit

Table 7. R Square

Table 8. Direct Effect Hypothesis Test 1

Table 9. Direct Effect Hypothesis Test 2

Table 10. Hypothesis Results

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.