

**THE EFFECT OF AWARENESS AND KNOWLEDGE OF TAXPAYER RATES
AND SANCTIONS ON COMPLIANCE AND ASSERTIVENESS OFON SMALL
AND MEDIUM ENTERPRISES (UMKM) IN YOGYAKARTA**

UNDERGRADUATE THESIS

**This Undergraduate Thesis is submitted to obtain the Bachelor of Economics
degree at International Program of Accounting Department,
Economics and Business Faculty
Universitas Muhammadiyah Yogyakarta**



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**INTERNATIONAL PROGRAM OF ACCOUNTING
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MUHAMMADIYAH YOGYAKARTA**

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RESEARCH PROPOSAL
THE EFFECT OF TAXPAYER AWARENESS AND KNOWLEDGE, RATES
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SMES IN YOGYAKARTA

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**EFEK KESADARAN DAN PENGETAHUAN WAJIB PAJAK, TARIF DAN
SANKSI TERHADAP KEPATUHAN WAJIB PAJAK DAN BANTUAN
TERHADAP UMKM DI YOGYAKARTA**

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FOREWORD

Thank God for bestowing his mercy and guidance so that the preparation of this thesis can be completed. Thesis entitled "The Effect Of Taxpayer Awareness And Knowledge, Rates And Sanctions On Taxpayer Compliance And Assistance On Smes In Yogyakarta"

This is intended to meet as the requirements for completion of the S1 program of the faculty of business economics (Accounting) of the University of Muhammadiyah Yogyakarta to earn an S.Ak degree.

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It is fully realized that this thesis is far from perfection, therefore advice and criticism are always expected for further improvement.

Yogyakarta, 19 November 2021



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Declaration page

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I hereby declare that this undergraduate thesis entitled **THE EFFECT OF TAXPAYER AWARENESS AND KNOWLEDGE, RATES AND SANCTIONS ON TAXPAYER COMPLIANCE AND ASSISTANCE ON SMES IN YOGYAKARTA** is my own research to meet the requirements for a bachelor's degree at the Faculty of Economics and Business, University of Muhammadiyah Yogyakarta and I do not plagiarize or do citations in a manner that is not in accordance with the ethics applicable in the scientific community. Therefore, if any intellectual property violations are found in this study, I agree to accept the relevant academic consequences.

Yogyakarta February 10, 2022



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