

**PENGARUH NORMA SUBJEKTIF DAN KEWAJIBAN MORAL
TERHADAP KEPATUHAN WAJIB PAJAK UMKM DENGAN
KEPERCAYAAN PADA PEMERINTAH SEBAGAI VARIABEL
MODERASI**

**THE EFFECT OF SUBJECTIVE NORMS AND MORAL OBLIGATIONS
ON COMPLIANCE OF SME TAXPAYERS WITH TRUST IN THE
GOVERNMENT AS MODERATING VARIABLES**



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2021

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UNDERGRADUATE THESIS

Submitted as a Partial Fulfillment of the requirement for the Attainment of the Bachelor Degree of Economics in International Program of Accounting, Faculty of Economics and Business, University Muhammadiyah of Yogyakarta



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DECLARATION PAGE

Herewith, I

Name : Ermayandi Salsa Billa Alzahwa

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I declare that the undergraduate thesis entitled “**THE EFFECT OF SUBJECTIVE NORMS AND MORAL OBLIGATIONS ON COMPLIANCE OF SME TAXPAYERS WITH TRUST IN THE GOVERNMENT AS MODERATING VARIABLES**” is my own original work to fulfil the requirement for the degree of *Sarjana Akuntansi (S.Ak)* in Faculty of Economics and Business of University Muhammadiyah of Yogyakarta. It does not include any content previously written or published by other people, except those indicated in reference list. If there is any violation of scientific ethics found in this study, I am the only one responsible and willing to accept sanctions.

Yogyakarta, January 15, 2022



Ermayandi Salsa Billa Alzahwa

DEDICATION PAGE

*The gratitude that I never cease to say to **Allah SWT** who has given the blessings of health so that I can complete my final task with smoothly and without significant problems. Greetings and greetings that are not forgotten are spoken to the **Prophet Muhammad SAW** who has brought us to the brightest times for all mankind.*

*All the effort and passion that is endless to this point, with the birth of a work that I dedicate to **Mama, Mba, and My family** that has provided support and motivation in any form, because with the wishes of a mother and family that made me get to this point and became my reason to be here.*

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PREFACE

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This thesis was compiled with the title "The Effect of Subjective Norms and Moral Obligations on Compliance of SME Taxpayers through Trust in government as Moderation Variable" which aims to meet academic requirements to earn a bachelor's degree in Accounting at the Faculty of Economics and Business, University of Muhammadiyah Yogyakarta.

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The author realized that on this thesis there are still many shortcomings. Therefore, the author expects constructive advice and criticism for perfection in this thesis. The author hopes that this thesis provides benefits for the development of the advancement of Science, Hope and Do'a may be loved by Allah SWT, Aamiin ya Rabbal Alamin

Wassalamu'alaikum Wr. Wb.

Yogyakarta, January 15, 2022

A handwritten signature in black ink, appearing to be 'Ermayandi Salsa Billa Alzahwa', written in a cursive style with a horizontal line underneath.

Ermayandi Salsa Billa Alzahwa

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