

**THE DETERMINANTS OF TAX COMPLIANCE ON LAND AND  
BUILDING TAX IN BANTAENG REGENCY, SOUTH OF SULAWESI**



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**STUDY PROGRAM OF ACCOUNTING**

**FACULTY OF ECONOMICS AND BUSINESS**

**UNIVERSITY OF MUHAMMADIYAH YOGYAKARTA**

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**THE DETERMINANTS OF TAX COMPLIANCE ON LAND AND  
BUILDING TAX IN BANTAENG REGENCY, SOUTH OF SULAWESI**

**RESEARCH THESIS**

Submitted as a requirement for obtaining a bachelor's degree at International  
Program of Accounting Faculty of Economics and Business Program of  
Accounting Universitas Muhammadiyah Yogyakarta



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### STATEMENT OF ORIGINALITY

With this, I am:

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Declare that this research thesis, with the title: "THE DETERMINANTS OF TAX COMPLIANCE ON LAND AND BUILDING TAX IN BANTAENG REGENCY, SOUTH OF SULAWESI" there are no creation that have been submitted to obtain a bachelor's degree at a university and as long as my knowledge this thesis does not contain creation or has never been written or published by another person, except those written in this text and mentioned in the references. If there are creation or opinions that have been written or published by other people is found in this research thesis, I am willing to cancel the creation.

Yogyakarta, 29<sup>th</sup> May 2024



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Zaimatunnisa Syamsul

## **MOTTO**

“So, surely with hardship comes ease”.

“Surely with ‘that’ hardship comes ‘more’ ease”.

(Qs. Ash-Sharh: 5-6)

“Learn because no one is born with knowledge.”

(Imam Syafi’i)

## **DEDICATION**

Alhamdulillah, thank you to the one and only lord, Allah SWT who has given me his blessing and mercy to finish this thesis at the right time. With full of happiness, I would like to thank everyone who supported me, motivated me, prayed for me and even comfort me in arranged this research thesis.

I dedicate this thesis to the most precious people, my lovely parents. My father helps me in everything I want to do from the beginning until I can finish this thesis. In the middle of my lowest phase and crying, he always trying to help me solve anything that burdens me. He also always gives me force and spirit to still continue what I've been starting. He definitely being someone with a lot of care and understanding. My mother, someone who never stop praying for his daughter in hoping his daughter can through everything. Someone who has to stand and bow every night also pray for success of her daugther. I know well she has the most biggest hoping for the successful of all the dreams of his daughter. I would like to say thank you very much for praying hard for me. Then for my sisters, Ayu, Caca, and Tata who always support me and help me in processing my data thank you so much. I hope you all can reach your dream someday.

Thank you for my friend's diva and sandra. Thank you for always giving me help and always trying to answer all my questions about my thesis. We're actually now in the same phase to reach our dreams, but I'm very grateful that we can still support each other. I hope you guys can be what you want to be very soon. Thank you for my childhood, friend, alya who always become good listener and give me advice for every hard thing that I've been through. Let's continue our journey together and achive what we dream of. Last but not least for my special friend, askar who always comfort me, accompany, and motivate me in everything. All your caring means a lot to me. For my best whises I hope you can achieve all your goals and can stand in the phase that you want all the time.

For my friends in HIMA, especially in DPPM, thank you too for giving me many incredible experiences.

Thank you to KKN 147; Ismat, Nita, Afrizal and Bagus who supported me in the last 3 months. Thank you for becoming good friends and always making me laugh every time I meet you all. Thank you to Ibu Rini Pardani for becoming the second mother and always supporting me to complete my thesis.

Thank you to the parties who supported the study process until the completion of this final assignment that cannot be mentioned one by one.

## **PREFACE**

Assalamu'alaikum Warahmatullahi Wabarakatuh

All the praises and adoration are just for the only one lord, Allah SWT, who has given ease, grace, mercy and guidance during the writing of this research thesis with the title "THE DETERMINANTS OF TAX COMPLIANCE FOR LAND AND BUILDING TAX IN BANTAENG REGENCY, SOUTH OF SULAWESI".

This research thesis is arranged to fulfill one of the requirements to get bachelor's degree in the Faculty of Economics and Business Universitas Muhammadiyah Yogyakarta. The author took this topic to learn the causes of declining tax compliance on land and building tax in Bantaeng Regency so that the government can evaluate and suggest improving the realization of PBB P2 in the next year and provide development ideas for further research.

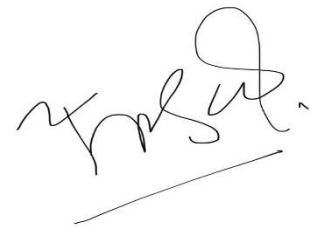
The completion of this thesis cannot be separated from the guidance and support of various parties; therefore, in this opportunity the author would like to thank:

1. Mr. M. Bahrul Ilmi, SE., ME.Sy., Ph. D as a supervisor who patiently provides suggestion and guidance during the completion of this research thesis.
2. Ms. Fitri Wahyuni., Ak., CA. as a director of the international program of Accounting (IPAcc) gives the author motivation and guidance as long as the author completes the study.
3. Mr. and Mrs. lecturers and all teaching staff of the Faculty of Economics and Business, Universitas Muhammadiyah Yogyakarta who have provided valuable knowledge for the author.
4. My Parents, My Sisters, and All my big family who support me from all aspects.
5. My friends for support, motivation and enthusiasm were given to the author.
6. All parties that have provided moral and material assistance that cannot be mentioned one by one.

The author realizes that this thesis is still far from perfection. Therefore, constructive suggestions and criticisms from the reader are very expected by the author. The author hopes that this thesis can be useful for readers and the author itself.

Wassalaamu 'alaikum Wa Rahmatullaahi Wa Barakaatuh

Yogyakarta, 29th May 2024

A handwritten signature in black ink, appearing to read 'Zaimatunnisa Syamsul', with a horizontal line underneath it.

Author

Zaimatunnisa Syamsul



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