

TITLE PAGE

**THE PERSPECTIVE OF CONSUMERS' AWARENESS, KNOWLEDGE,
AND TAX SOCIALIZATION ON E-COMMERCE TAX POLICY**

AN UNDERGRADUATE THESIS

An undergraduate thesis submitted in partial fulfillment of the requirements for
the bachelor's degree in accounting



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2020

STATEMENT OF ORIGINALITY

I, hereby certify that to the best of my knowledge, the content of this thesis within the title “The Perspective of Consumers’ Awareness, Knowledge, and Tax Socialization on E-Commerce Tax Policy” is my own original work. This thesis has not been submitted for any degree or other purposes.

The intellectual content of this thesis is the product of my own work and that all of the assistance received in preparing this thesis and sources have been acknowledged.

All quotations are cited and listed in the bibliography of the thesis. If in the future this thesis statement is proven false, I am willing to accept any sanction and be processed in accordance with the applicable provision at Universitas Muhammadiyah Yogyakarta.

Yogyakarta, 5 June 2020



A. Nurfadlila Istiqfarah

ENCOURAGEMENT

وَإِذَا قِيلَ انشُرُوا فَانشُرُوا يَرْفَعِ اللَّهُ الَّذِينَ آمَنُوا مِنْكُمْ وَالَّذِينَ أُوتُوا الْعِلْمَ دَرَجَاتٍ ۗ
وَاللَّهُ بِمَا تَعْمَلُونَ خَبِيرٌ

“And when you are told, "Arise," then arise; Allah will raise those who have believed among you and those who were given knowledge, by degrees. And Allah is Acquainted with what you do.” (Al-Mujadila 58:11)

فَإِنَّ مَعَ الْعُسْرِ يُسْرًا. إِنَّ مَعَ الْعُسْرِ يُسْرًا

”So verily, with the hardship, there is relief. Verily, with the hardship, there is relief.” (Al-Insyirah 94:5-6)

ACKNOWLEDGEMENT

بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ

السَّلَامُ عَلَيْكُمْ وَرَحْمَةُ اللَّهِ وَبَرَكَاتُهُ

In the Name of Allah, the Most Compassionate, the Most Merciful. All praise and thanks unlimitedly be to Allah, the Lord of the Worlds. May the peace and blessings be upon Prophet Muhammad, the Messenger of kindness, A Mercy for all Creation, his family and his Companions.

Only by the Blessings from Allah, therefore the author is able to completely finish her undergraduate thesis with the title of “The Perspective of Consumers’ Awareness, Knowledge, and Tax Socialization on E-Commerce Tax Policy”.

This undergraduate thesis was written and to be submitted to the International Program of Accounting, Faculty of Economics and Business, Universitas Muhammadiyah Yogyakarta as the result of the author’s learning process throughout the whole academic years in university. Besides, the author wishes this undergraduate thesis will be beneficial for those who read it despite the shortcomings and unintended errors.

DEDICATION PAGE

The author would like to dedicate this page of the thesis as a tribute for those who gave her strength and great support in pursuing her bachelor degree. This undergraduate thesis was only made possible with their existence; thus, the author would like to personally deliver her deepest and most sincere gratitude to:

1. Allah SWT for the blessing and grace so that this undergraduate thesis can be completed.
2. My very loving and supporting family – especially Papa, A. Isman Patongai, Mama, A. Bayu Utari Arsyad, my sisters, A.Nursyifa Az-Zahra and A. Nurfadia Azh-Fahani, and my only brother A. Muh. Daffa Nabil Syakib. Thank you for the unconditional love and endless support that made me the person I am today. They are my reason and drive to strive for success, the names that I will never left unsaid in every prayer I take. I hope that they are proud of me.
3. Dra. Arum Indrasari, M.Buss., Ak., CA. as my research advisor and inspiring lecturer. I would like to deliver my deepest gratitude and appreciation for her guidance and most especially for her patience and compassion in assisting and supporting me throughout the whole process of research period.
4. Dr. M. Akhyar Adnan, MBA., Ak., CA. and Peni Nugraheni, S.E., M.Sc., Ak., CA. as the board of examiners for the constructive feedback and substantial inputs during the thesis examination.
5. My best friends – Ainun Dwiyantri, Adinda Nurul Izmy, Farah Fakhirah, Regina Rizky, Nur Ainun Sitanala, Siswana Ainun, Mifthahul Jannah, Silmi Nur Azzahra, Hasniar, Anugrah Pratama and others that I cannot mention one by one. Thank you for your presence and support. I sincerely hope that all of us can be successful in our own way. A special shoutout for Ainun Dwiyantri, thank you for taking care of me and taking the role as my family in Yogyakarta. For all the laughter and tears we shared, I will cherish those moments forever.
6. My fellow IPAcc Students Batch 2016, my student exchange friends, and my beloved KKN 082 family that I cannot mention name by name – I would like to thank you guys respectively for looking after me and being so kind to me. My life in college became more fun and colourful because of you. Thank you for the support and togetherness for these past four years in UMY. I will cherish the moments and memories we shared together forever.
7. The lecturers and staffs of the Accounting Department of Universitas Muhammadiyah Yogyakarta for their great contribution for students' academic activities.
8. Lastly, to family members, relatives, and acquaintances that I could not mention name by name, thank you for the support.

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