

**THE EFFECT OF RELIGIOSITY, THE SPIRIT OF
NATIONALISM AND TAX AMNESTY ON TAXPAYER
COMPLIANCE IN INDONESIA**
(Empirical Study on major cities in Indonesia 2021)



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**FACULTY OF ECONOMICS AND BUSINESS
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2021**

**THE EFFECT OF RELIGIOSITY, THE SPIRIT OF NATIONALISM AND
TAX AMNESTY ON TAXPAYER COMPLIANCE IN INDONESIA
(Empirical Study on major cities in Indonesia 2021)**

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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DECLARATION PAGE

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I hereby declare that this undergraduate thesis entitled **„,THE EFFECT OF RELIGIOSITY, THE SPIRIT OF NATIONALISM AND TAX AMNESTY ON TAXPAYER COMPLIANCE IN INDONESIA (Empirical study on major cities in Indonesia 2021)“** is my own research to fulfill the requirement for bachelor degree in faculty of economics and business, Universitas Muhammadiyah Yogyakarta and I did not plagiarize or do any quotation in ways that are inconsistent with the prevailing ethic in the scientific community. Therefore, if any violation of intellectual right found in this study, I agree to accept any relevant academic consequences.

Yogyakarta, March 2021



Salsabila Nur Azizah

MOTTO

No matter how tall a wall is, never stop climbing.
No matter how much it hurts, never stop climbing.
No matter what, never stop climbing.

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ABSTRACT

The purpose of this study is to examine the direct effect of religiosity, the spirit of nationalism and tax amnesty on taxpayer compliance. This study used the dependent and independent variables. The data is collected by using an online questionnaire (Google forms) survey method, which can be collected for up to 120 respondents and can be used for analysis. The validity, reliability of instruments and classical assumptions test were conducted before testing the hypothesis. Simple and multiple regressions were used to test the relationship between variables. The data were analyzed using IBM SPSS Statistic version 21 tools. The results show that the level of religiosity has a positive impact on the spirit of nationalism and taxpayer compliance. A high spirit of nationalism would increase taxpayer compliance. The results also provided empirical evidence that there was direct influence of all the variables; religiosity, the spirit of nationalism and tax amnesty on taxpayer compliance.

Keywords: Taxpayer Compliance, Religiosity, the Spirit of Nationalism, Tax Amnesty

FOREWARD

Assalamu'alaikum Wr Wb

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