

**PENGARUH MORAL PAJAK DAN PERSEPSI KORUPSI TERHADAP
KEPATUHAN WAJIB PAJAK UMKM DENGAN KEPERCAYAAN
TERHADAP PEMERINTAH SEBAGAI VARIABEL MODERASI**

(Studi kasus pada Wajib Pajak Usaha Mikro Kecil Menengah di Kota Ternate)

**THE EFFECT OF TAX MORALE AND PERCEPTION OF CORRUPTION
ON SMES TAXPAYERS COMPLIANCE WITH TRUST IN
GOVERNMENT AS MODERATING VARIABLE**

(Empirical Study on SMEs Taxpayers at Ternate Tax Service Office)



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DECLARATION PAGE

Herewith, I

Name : Bella Putri Ramadhani

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I declare that the undergraduate thesis entitled **“THE EFFECT OF TAX MORALE AND PERCEPTION OF CORRUPTION ON SMES TAXPAYER COMPLIANCE WITH TRUST IN GOVERNMENT AS MODERATING VARIABLE (Empirical Study on SMEs Taxpayers in Ternate City)”** is my own original work to fulfil the requirement for the degree of *Sarjana Akuntansi (S.Ak)* in Faculty of Economics and Business of Universitas Muhammadiyah 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, December 27th 2021


609AJX594375122 Bella Putri Ramadhani

DEDICATION PAGE

Alhamdulillahirobbil'alamin,

*My highest gratitude to **Allah SWT** who has given me the blessings and grace hence I reach this stage, the final stage of my university life. Sholawat and salam are always bestowed to the **Prophet Muhammad SAW**.*

*I would like to dedicate this undergraduate thesis to **Mama, Ayah, Kak Tio, and my little brother Dede** for being my closest supporters and the reasons so I can be here, in this stage.*

Eyang Putri dan Eyang Kakung family, and my whole family in Ternate

Thank you for the endless pray, love, effort and support that you always give me without conditions in every single of my journey.

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PREFACE

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This undergraduate thesis entitled **“THE EFFECT TAX MORALE AND PERCEPTION OF CORRUPTION TO SMEs TAXPAYER COMPLIANCE WITH TRUST IN GOVERNMENT AS A MODERATING VARIABLE. (Empirical Study on SMEs in Ternate City)”** is written to fulfil one of the requirements for the attainment of the Bachelor Degree of Accounting in International Program of Accounting, Faculty of Economics and Business, Universitas Muhammadiyah Yogyakarta. The researcher takes this topic in hopes that it can provide an overview for the public related to the taxation knowledge and give view about taxation in micro small medium enterprises and also provide development ideas for further researches.

The completion of this thesis is inseparable from the guidance, help, support, and prayers from various parties. Therefore, the researcher would like to thank as much as possible to:

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Hopefully all forms of assistance that have been given to the researcher will get blessings from Allah SWT. The researcher realizes that this thesis is far from perfection. Therefore, the researcher expects constructive criticism and suggestions for further research development related to this topic. In conclusion, hopefully this undergraduate thesis can be useful for the readers.

Yogyakarta, December 27th 2021



Bella Putri Ramadhani

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