ABSTRACT

Devin Nurul Hidayati. 2014, THESIS. Title: "factors that affecting the Agency's taxpayer Compliance (case study in SMALL MEDIUM ENTERPRISES in the city of Malang)
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Keywords: Tax Administration System, understanding tax accounting, Taxpayer's Rights, Tax fairness, the Confidence of Taxpayers Muslim and Taxpayers Compliance.

The number of taxpayers from year to year is increasing. But the increase of the number of taxpayers has not been accompanied by taxpayer compliance in paying taxes. The compliance problems become obstacles in maximizing tax revenue. The purpose of this research is to analyze the factors that influence the Agency's taxpayer tax compliance on SMALL MEDIUM ENTERPRISES in the city of Malang.

The sample in this study is the tax payers in the form of SMALL MEDIUM ENTERPRISES Agency of 50 (fifty) respondents. Statistical methods used in this study is the analysis of the factor. The sampling method used is simple random Sampling. Test the quality of the data used in this study is Test validity and Reliability Tests. Meanwhile, hypothesis testing in this research using Kaiser-Meyer-Olkin (KMO) and Barlette's Test and Measure of Sampling Adequacy (MSA).

Results of this research concluded that based on the results of Anti-image Matrices, showed that 17 (seventeen) from the variable factors of the modernization of tax administration system, understanding tax accounting, taxpayer's rights, tax justice and the Confidence of Taxpayers Muslims, is factor that affecting Taxpayer compliance of SMALL MEDIUM ENTERPRISES.

The Confidence of Taxpayers Muslim against the tax became an important factor for the taxpayers of Muslims, it is apparent from the factors that dominate of the variable is the factor that shows the use of Sharia, which is a tax for the improvement of education and health.