

**THE EFFECT OF IMPLEMENTATION OF ONLINE TAXPAYMENT  
SYSTEM AND TAXPAYERS AWARENESS ON TAXPAYERS  
COMPLIANCE IN INDONESIA**



**FINAL PROJECT**

Prepared to Meet Requirements to Complete Research Diploma IV Majoring in  
Public Sector Accounting Sriwijaya State Polytechnic

**By:**

**Fatimah Nur Aisyah Fauzan**

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**POLITEKNIK NEGERI SRIWIJAYA  
PALEMBANG  
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KEMENTERIAN PENDIDIKAN, KEBUDAYAAN, RISET DAN TEKNOLOGI

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Awareness On Taxpayers Compliance In  
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## MOTTO

*“Sesungguhnya Bersama kesulitan itu ada kemudahan.”*

*(Q.S Al-Insyirah, 94:6-8)*

*“Tidak ada ujian yang tidak bisa diselesaikan. Tidak ada kesulitan yang melebihi batas kesanggupan. Karena Allah Swt tidak akan membebani seseorang melainkan sesuai dengan kadar kesanggupan.”*






*(QS. Al-Baqarah: 286)*



*“Selama ada niat dan keyakinan semua akan jadi mungkin.”*

*“Maka sesungguhnya bersama kesulitan itu ada kemudahan.”*

*“Laa Tahzan, Innallaha ma'ana.”*

*I dedicate this study to;*

-  *My beloved grandma and grandpa*
-  *My lovely Ummi and Abah*
-  *Dearest brother Arif and Fatih*
-  *Supervisor*
-  *All of my bestfriend especially Annisa and Kurnia*

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Palembang, 21 September 2023

My Regard



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<b>IMPLEMENTATION OF THESIS REVISION</b>	

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Palembang, September 2023

Author

## ABSTRACT

### **The Effect of Implementation of Online Taxpayment System and Taxpayers Awareness on Taxpayers Compliance**

Fatimah Nur Aisyah Fauzan. 2023 ( xiii + 52 pages )

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*A country needs funds in its development, taxes are one of the largest supply sources used by the government in its national development. this study has the objective to determine the effectiveness of the implementation of the online tax system Against Taxpayer Awareness in Paying Taxes in Indonesia. This study uses one dependent variable and two independent variables that consist of system used, awareness and compliance. This research's population consists of all taxpayers registered in South Sumatera, Indonesia that have been completed implementing an online tax payment system. The sampling method in this research is 193 taxpayers registered in Lahat, South Sumatera, Indonesia. this study also used questionnaire method with SPSS for its application. The research applied Descriptive statistics research design. The R-square value of 0.007 implies that 0.7% of the variability in the target variable can be explained by what was observed. According to the available table, the Durbin- Watson score is 2.220, indicating that both the IV and the DV are in the zero to less than two range, which is noteworthy since it means that the values of the Durbin-Watson between- variables correlation are negative.*

**Keywords:** Online Taxpayer System, Awareness, Compliance, Indonesia.



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