

Lampiran 1

Kisi-Kisi Instrumen Penelitian

No	Variabel Penelitian	Kode Indikator	Indikator	Jumlah Soal
1.	Insentif Pajak (X ₁)	X1.1	Regulasi	1
		X1.2	Keadilan Regulasi	1
		X1.3	Dampak Adanya Regulasi	2
2.	Sikap (X ₂)	X2.1	Pelayanan Pajak	2
		X2.2	Pengaruh Sanksi	1
		X2.3	Besaran Tarif Pajak	1
3.	Kesadaran (X ₃)	X3.1	Pajak Sebagai Pendapatan Negara	1
		X3.2	Pajak Sebagai Pembangunan	1
		X3.3	Penundaan Pajak	1
		X3.4	Kecurangan Pajak	1
4.	Pengetahuan (X ₄)	X4.1	Pemahaman Umum Perpajakan	1
		X4.2	Penerapan Sistem Pajak	2
		X4.3	Fungsi Pajak	1
5.	Sanksi Perpajakan (X ₅)	X5.1	Keterlambatan Pelaporan Pajak	1
		X5.2	Penerapan Sanksi	1
		X5.3	Sanksi Sebagai Alat Kepatuhan	1
		X5.4	Penghapusan Sanksi Untuk Meningkatkan Kepatuhan	1
6.	Kepatuhan Wajib Pajak Orang Pribadi Sektor UMKM (Y)	Y1.1	Memiliki NPWP	1
		Y1.2	Pengisian dan Pelaporan SPT	1
		Y1.3	Menghitung Pajak Terutang	1
		Y1.4	Pembayaran Kekurangan Pajak	1
Jumlah Soal				24

Lampiran 2

KUESIONER PENELITIAN

PENGARUH INSENTIF PAJAK, SIKAP, KESADARAN, PENGETAHUAN DAN SANKSI PERPAJAKAN TERHADAP WAJIB PAJAK SEKTOR UMKM PADA KABUPATEN TULUNGAGUNG

A. Pendahuluan

Sebelumnya saya sampaikan terima kasih atas kesediaan Bapak/Ibu/Saudara/i untuk menjadi responden dalam penelitian ini. Daftar pernyataan tersebut dibuat dengan tujuan untuk mengumpulkan data dalam rangka penyusunan Proposal Skripsi yang berjudul: Pengaruh Insentif Pajak, Sikap, Kesadaran, Pengetahuan Dan Sanksi Perpajakan Terhadap Wajib Pajak Sektor UMKM pada Kabupaten Tulungagung. Dan segala informasi yang diberikan oleh responden hanya akan digunakan oleh peneliti untuk kebutuhan penelitian.

B. Identitas Responden

Untuk keperluan validitas jawaban kuesioner dan analisi data, kami memerlukan jawaban Bapak/Ibu/Saudara/i sebagai responden. Dimohon Bapak/Ibu/Saudara/I berkenan untuk mengisi identitas berikut atau memberi tanda check list (√) pada kotak yang tersedia.

1. Nama Pemilik/UMKM :
2. Alamat :
3. Nomor HP :
4. Jenis Usaha

C. Petunjuk Pengisian Kuesioner

Adapun petunjuk kuesioner adalah sebagai berikut :

1. Kepada Bapak/Ibu/Saudara/i diharapkan untuk menjawab seluruh pernyataan yang ada dengan jujur dan apa adanya.
2. Berilah tanda (√) pada kolom yang tersedia dan pilih satu alternative jawaban paling sesuai dengan kondisi yang sebenarnya.

3. Semakin tinggi tingkat kesetujuan Bapak/Ibu/Saudara/i pada pernyataan tersebut maka akan semakin tinggi derajat kesesuaian terhadap penelitian ini.
4. Terdapat 5 (lima) alternative jawaban yang dapat dipilih yaitu sebagai berikut:

No	Kode	Kriteria
1.	STS	Sangat Tidak Setuju
2.	TS	Tidak Setuju
3.	N	Netral
4.	S	Setuju
5.	SS	Sangat Setuju

No	Pernyataan	Alternatif Jawaban				
	Insentif Pajak (X1)	STS	TS	N	S	SS
1.	Insentif pajak diberikan sebagai fasilitas pajak pada Covid 19 guna membantu pelaku usaha yang terdampak					
2.	Insentif pajak diberikan kepada UMKM yang memenuhi persyaratan dari kantor pajak					
3.	Insentif pajak menguntungkan bagi pelaku UMKM					
4.	Insentif pajak diberikan untuk meningkatkan kesadaran membayar pajak					

No	Pernyataan	Alternatif Jawaban				
	Sikap (X2)	STS	TS	N	S	SS
1.	Petugas pajak ramah dalam melayani wajib pajak					
2.	Petugas pajak cepat tanggap atas keluhan dan kesulitan yang dialami wajib pajak					
3.	Wajib pajak mengetahui dan paham sanksi saat melakukan pelanggaran					
4.	Wajib pajak merasa keberatan atas tarif yang dikenakan bagi pelaku UMKM					

No	Pernyataan	Alternatif Jawaban				
	Kesadaran (X3)	STS	TS	N	S	SS
1.	Dengan membayar pajak saya berpartisipasi menambah pendapatan negara					
2.	Hasil dari pembayaran pajak digunakan untuk membangun fasilitas negara					
3.	Melakukan penundaan pajak dapat dikenakan sanksi oleh negara					
4.	Melakukan kecurangan pajak tidak melanggar hukum					

No	Pernyataan	Alternatif Jawaban				
	Pengetahuan (X4)	STS	TS	N	S	SS
1.	Saya sangat mengetahui adanya peraturan pajak bagi UMKM					
2.	Saya tahu tata cara dan pelaporan SPT pajak bagi UMKM					
3.	Saya mengetahui tarif pajak yang dikenakan bagi UMKM					
4.	Saya mengetahui fungsi dan manfaat pajak yang digunakan untuk anggaran pembangunan negara					

No	Pernyataan	Alternatif Jawaban				
	Sanksi Perpajakan (X5)	STS	TS	N	S	SS
1.	Terlambat membayar pajak akan dikenakan sanksi					
2.	Sanksi diberikan kepada wajib pajak harus sesuai dengan keterlambatan pembayaran					
3.	Penerapan sanksi pajak tidak dilakukan dengan tegas apabila ada yang melanggar					
4.	Dengan dihapusnya sanksi pajak dapat meningkatkan kepatuhan wajib pajak					

No	Pernyataan	Alternatif Jawaban				
	Kepatuhan WPOP (Y)	STS	TS	N	S	SS
1.	Pemilik UMKM tidak diwajibkan memiliki NPWP sebagai syarat administrasi kewajiban perpajakan					
2	Wajib pajak mengisi dan melaporkan SPT dengan benar, lengkap, jelas dan di tanda tangani					
3.	Harus melakukan penghitungan pajak terutang setiap masa pajak sesuai dengan aturan yang berlaku					
4.	Selalu melakukan pelunasan pembayaran SPT kurang bayar setiap masa pajak					

Lampiran 3

Tabulasi Data Hasil Penelitian

NO	X1.1	X1.2	X1.3	X1.4	X2.1	X2.2	X2.3	X2.4	X3.1	X3.2	X3.3	X3.4	X4.1	X4.2	X4.3	X4.4	X5.1	X5.2	X5.3	X5.4	Y1.1	Y1.2	Y1.3	Y1.4
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Lampiran 4

Hasil Output SPSS versi 27

Correlations

		X1.1	X1.2	X1.3	X1.4	X1
X1.1	Pearson Correlation	1	,161	-,043	,107	,501**
	Sig. (2-tailed)		,397	,823	,574	,000
	N	30	30	30	30	30
X1.2	Pearson Correlation	,161	1	,380*	,220	,733**
	Sig. (2-tailed)	,397		,038	,243	,000
	N	30	30	30	30	30
X1.3	Pearson Correlation	-,043	,380*	1	,007	,537**
	Sig. (2-tailed)	,823	,038		,970	,000
	N	30	30	30	30	30
X1.4	Pearson Correlation	,107	,220	,007	1	,606**
	Sig. (2-tailed)	,574	,243	,970		,000
	N	30	30	30	30	30
X1	Pearson Correlation	,501**	,733**	,537**	,606**	1
	Sig. (2-tailed)	,000	,000	,000	,000	
	N	30	30	30	30	30

** . Correlation is significant at the 0.01 level (2-tailed).

* . Correlation is significant at the 0.05 level (2-tailed).

Correlations

		X2.1	X2.2	X2.3	X2.4	X2
X2.1	Pearson Correlation	1	,442*	,392*	,373*	,751**
	Sig. (2-tailed)		,014	,032	,043	,000
	N	30	30	30	30	30
X2.2	Pearson Correlation	,442*	1	,116	,339	,591**
	Sig. (2-tailed)	,014		,543	,067	,001
	N	30	30	30	30	30
X2.3	Pearson Correlation	,392*	,116	1	,522**	,718**
	Sig. (2-tailed)	,032	,543		,003	,000
	N	30	30	30	30	30

X2.4	Pearson Correlation	,373*	,339	,522**	1	,790**
	Sig. (2-tailed)	,043	,067	,003		,000
	N	30	30	30	30	30
X2	Pearson Correlation	,751**	,591**	,718**	,790**	1
	Sig. (2-tailed)	,000	,001	,000	,000	
	N	30	30	30	30	30

*. Correlation is significant at the 0.05 level (2-tailed).

** . Correlation is significant at the 0.01 level (2-tailed).

Correlations

		X3.1	X3.2	X3.3	X3.4	X3
X3.1	Pearson Correlation	1	,100	,367*	,517**	,683**
	Sig. (2-tailed)		,598	,046	,003	,000
	N	30	30	30	30	30
X3.2	Pearson Correlation	,100	1	,303	,200	,641**
	Sig. (2-tailed)	,598		,104	,289	,000
	N	30	30	30	30	30
X3.3	Pearson Correlation	,367*	,303	1	,437*	,580**
	Sig. (2-tailed)	,046	,104		,016	,001
	N	30	30	30	30	30
X3.4	Pearson Correlation	,517**	,200	,437*	1	,618**
	Sig. (2-tailed)	,003	,289	,016		,000
	N	30	30	30	30	30
X3	Pearson Correlation	,683**	,641**	,580**	,618**	1
	Sig. (2-tailed)	,000	,000	,001	,000	
	N	30	30	30	30	30

*. Correlation is significant at the 0.05 level (2-tailed).

** . Correlation is significant at the 0.01 level (2-tailed).

Correlations

		X4.1	X4.2	X4.3	X4.4	X4
X4.1	Pearson Correlation	1	,249	,341	,049	,543
	Sig. (2-tailed)		,184	,065	,796	,000
	N	30	30	30	30	30
X4.2	Pearson Correlation	-,249	1	,336	,565**	,608**

	Sig. (2-tailed)	,184		,070	,001	,000
	N	30	30	30	30	30
X4.3	Pearson Correlation	-,341	,336	1	-,038	,569**
	Sig. (2-tailed)	,065	,070		,844	,001
	N	30	30	30	30	30
X4.4	Pearson Correlation	,049	,565**	-,038	1	,584**
	Sig. (2-tailed)	,796	,001	,844		,001
	N	30	30	30	30	30
X4	Pearson Correlation	,543	,608**	,569**	,584**	1
	Sig. (2-tailed)	,000	,000	,001	,001	
	N	30	30	30	30	30

** . Correlation is significant at the 0.01 level (2-tailed).

Correlations

		X5.1	X5.2	X5.3	X5.4	X5
X5.1	Pearson Correlation	1	,276**	,175	,190	,609**
	Sig. (2-tailed)		,005	,081	,058	,000
	N	100	100	100	100	100
X5.2	Pearson Correlation	,276**	1	,466**	,271**	,756**
	Sig. (2-tailed)	,005		,000	,006	,000
	N	100	100	100	100	100
X5.3	Pearson Correlation	,175	,466**	1	,398**	,719**
	Sig. (2-tailed)	,081	,000		,000	,000
	N	100	100	100	100	100
X5.4	Pearson Correlation	,190	,271**	,398**	1	,661**
	Sig. (2-tailed)	,058	,006	,000		,000
	N	100	100	100	100	100
X5	Pearson Correlation	,609**	,756**	,719**	,661**	1
	Sig. (2-tailed)	,000	,000	,000	,000	
	N	100	100	100	100	100

** . Correlation is significant at the 0.01 level (2-tailed).

Correlations

		Y1.1	Y1.2	Y1.3	Y1.4	Y
Y1.1	Pearson Correlation	1	,201	,000	,320	,684
	Sig. (2-tailed)		,286	1,000	,084	,000
	N	30	30	30	30	30
Y1.2	Pearson Correlation	,201	1	,536**	,296	,760**
	Sig. (2-tailed)	,286		,002	,112	,000
	N	30	30	30	30	30
Y1.3	Pearson Correlation	,000	,536**	1	,196	,610**
	Sig. (2-tailed)	1,000	,002		,300	,000
	N	30	30	30	30	30
Y1.4	Pearson Correlation	,320	,296	,196	1	,645**
	Sig. (2-tailed)	,084	,112	,300		,000
	N	30	30	30	30	30
Y	Pearson Correlation	,684	,760**	,610**	,645**	1
	Sig. (2-tailed)	,000	,000	,000	,000	
	N	30	30	30	30	30

** . Correlation is significant at the 0.01 level (2-tailed).

Case Processing Summary

		N	%
Cases	Valid	30	73,2
	Excluded ^a	11	26,8
	Total	41	100,0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's	
Alpha	N of Items
,648	4

Case Processing Summary

		N	%
Cases	Valid	30	73,2
	Excluded ^a	11	26,8
	Total	41	100,0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's	
Alpha	N of Items
,699	4

Case Processing Summary

		N	%
Cases	Valid	30	73,2
	Excluded ^a	11	26,8
	Total	41	100,0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's	
Alpha	N of Items
,699	4

Case Processing Summary

		N	%
Cases	Valid	30	73,2
	Excluded ^a	11	26,8
	Total	41	100,0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's		
Alpha		N of Items
	,698	4

Case Processing Summary

		N	%
Cases	Valid	30	73,2
	Excluded ^a	11	26,8
	Total	41	100,0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's		
Alpha		N of Items
	,653	4

X1.1

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	7	7,0	7,0	7,0
	3	21	21,0	21,0	28,0
	4	39	39,0	39,0	67,0
	5	33	33,0	33,0	100,0
	Total	100	100,0	100,0	

X1.2

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	8	8,0	8,0	8,0
	3	27	27,0	27,0	35,0
	4	37	37,0	37,0	72,0
	5	28	28,0	28,0	100,0
	Total	100	100,0	100,0	

X1.3

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	5	5,0	5,0	5,0
	3	26	26,0	26,0	31,0
	4	33	33,0	33,0	64,0
	5	36	36,0	36,0	100,0
	Total	100	100,0	100,0	

X1.4

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	21	21,0	21,0	21,0
	3	18	18,0	18,0	39,0
	4	33	33,0	33,0	72,0
	5	28	28,0	28,0	100,0
	Total	100	100,0	100,0	

X2.1

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	2	2,0	2,0	2,0
	3	22	22,0	22,0	24,0
	4	46	46,0	46,0	70,0
	5	30	30,0	30,0	100,0
	Total	100	100,0	100,0	

X2.2

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3	9	9,0	9,0	9,0
	4	58	58,0	58,0	67,0
	5	33	33,0	33,0	100,0
	Total	100	100,0	100,0	

X2.3

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	1	1,0	1,0	1,0
	3	17	17,0	17,0	18,0
	4	47	47,0	47,0	65,0
	5	35	35,0	35,0	100,0
	Total	100	100,0	100,0	

X2.4

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	1	1,0	1,0	1,0
	3	8	8,0	8,0	9,0
	4	50	50,0	50,0	59,0
	5	41	41,0	41,0	100,0
	Total	100	100,0	100,0	

X3.1

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	19	19,0	19,0	19,0
	3	10	10,0	10,0	29,0

	4	27	27,0	27,0	56,0
	5	44	44,0	44,0	100,0
	Total	100	100,0	100,0	

X3.2

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	12	12,0	12,0	12,0
	3	19	19,0	19,0	31,0
	4	39	39,0	39,0	70,0
	5	30	30,0	30,0	100,0
	Total	100	100,0	100,0	

X3.3

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	8	8,0	8,0	8,0
	3	9	9,0	9,0	17,0
	4	41	41,0	41,0	58,0
	5	42	42,0	42,0	100,0
	Total	100	100,0	100,0	

X3.4

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	47	47,0	47,0	47,0
	3	19	19,0	19,0	66,0
	4	18	18,0	18,0	84,0
	5	16	16,0	16,0	100,0
	Total	100	100,0	100,0	

X4.1

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	21	21,0	21,0	21,0
	3	24	24,0	24,0	45,0
	4	38	38,0	38,0	83,0
	5	17	17,0	17,0	100,0
	Total	100	100,0	100,0	

X4.2

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	2	2,0	2,0	2,0
	3	12	12,0	12,0	14,0
	4	53	53,0	53,0	67,0
	5	33	33,0	33,0	100,0
	Total	100	100,0	100,0	

X4.3

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	9	9,0	9,0	9,0
	3	10	10,0	10,0	19,0
	4	58	58,0	58,0	77,0
	5	23	23,0	23,0	100,0
	Total	100	100,0	100,0	

X4.4

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	1	1,0	1,0	1,0
	2	18	18,0	18,0	19,0
	3	12	12,0	12,0	31,0
	4	30	30,0	30,0	61,0

	5	39	39,0	39,0	100,0
	Total	100	100,0	100,0	

X5.1

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	5	5,0	5,0	5,0
	3	52	52,0	52,0	57,0
	4	24	24,0	24,0	81,0
	5	19	19,0	19,0	100,0
	Total	100	100,0	100,0	

X5.2

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	13	13,0	13,0	13,0
	3	41	41,0	41,0	54,0
	4	28	28,0	28,0	82,0
	5	18	18,0	18,0	100,0
	Total	100	100,0	100,0	

X5.3

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	12	12,0	12,0	12,0
	3	45	45,0	45,0	57,0
	4	39	39,0	39,0	96,0
	5	4	4,0	4,0	100,0
	Total	100	100,0	100,0	

X5.4

		Frequency	Percent	Valid Percent	Cumulative Percent
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Valid	2	16	16,0	16,0	16,0
	3	55	55,0	55,0	71,0
	4	21	21,0	21,0	92,0
	5	8	8,0	8,0	100,0
	Total	100	100,0	100,0	

Y1.1

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	38	38,0	38,0	38,0
	3	19	19,0	19,0	57,0
	4	31	31,0	31,0	88,0
	5	12	12,0	12,0	100,0
	Total	100	100,0	100,0	

Y1.2

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	4	4,0	4,0	4,0
	3	9	9,0	9,0	13,0
	4	50	50,0	50,0	63,0
	5	37	37,0	37,0	100,0
	Total	100	100,0	100,0	

Y1.3

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	14	14,0	14,0	14,0
	3	14	14,0	14,0	28,0
	4	51	51,0	51,0	79,0
	5	21	21,0	21,0	100,0
	Total	100	100,0	100,0	

Y1.4

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	14	14,0	14,0	14,0
	3	12	12,0	12,0	26,0
	4	55	55,0	55,0	81,0
	5	19	19,0	19,0	100,0
Total		100	100,0	100,0	

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual	
N		100	
Normal Parameters ^{a,b}	Mean	,0000000	
	Std. Deviation	2,02605686	
Most Extreme Differences	Absolute	,062	
	Positive	,046	
	Negative	-,062	
Test Statistic		,062	
Asymp. Sig. (2-tailed) ^c		,200 ^d	
Monte Carlo Sig. (2-tailed) ^e	Sig.	,459	
	99% Confidence Interval	Lower Bound	,446
		Upper Bound	,471

a. Test distribution is Normal.

b. Calculated from data.

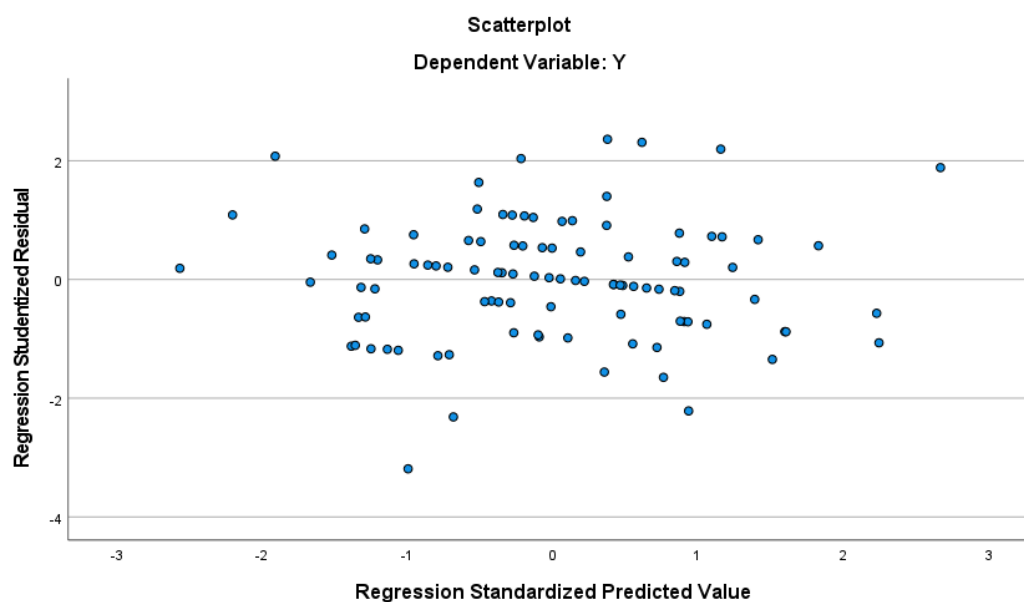
c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

e. Lilliefors' method based on 10000 Monte Carlo samples with starting seed 2000000.

1	(Constant)	14,697	3,153		4,661	,000		
	X1	-,161	,105	-,157	-1,532	,129	,948	1,055
	X2	,060	,128	,049	,473	,637	,919	1,089
	X3	-,057	,102	-,059	-,562	,576	,913	1,095
	X4	,205	,110	,193	1,862	,066	,928	1,078
	X5	-,043	,094	-,047	-,454	,651	,942	1,062

a. Dependent Variable: Y



Coefficients ^a								
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	14,697	3,153		4,661	,000		
	X1	-,161	,105	-,157	-1,532	,129	,948	1,055

	X2	,060	,128	,049	,473	,637	,919	1,089
	X3	-,057	,102	-,059	-,562	,576	,913	1,095
	X4	,205	,110	,193	1,862	,066	,928	1,078
	X5	-,043	,094	-,047	-,454	,651	,942	1,062
a. Dependent Variable: Y								

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,519 ^a	,269	,230	,873

a. Predictors: (Constant), X5, X4, X1, X2, X3

b. Dependent Variable: Y

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	14,697	1,324		11,098	,000
	X1	-,161	,044	-,330	-3,648	,000
	X2	,060	,054	,104	1,127	,263
	X3	-,057	,043	-,123	-1,338	,184
	X4	,205	,046	,406	4,434	,000
	X5	-,043	,039	-,098	-1,080	,283

a. Dependent Variable: Y

Lampiran 5

Surat Ijin Penelitian



Yayasan Pembina Lembaga Pendidikan Perguruan Tinggi PGRI Kediri
UNIVERSITAS NUSANTARA PGRI KEDIRI
LEMBAGA PENELITIAN DAN PENGABDIAN PADA MASYARAKAT (LPPM)
 Alamat: Kampus I Jl. KH. Achmad Dahlan No. 76 Kediri (64112) Telp.(0354) 771576, Fax. 771576
 Website: <http://lp2m.unpkediri.ac.id>, Email: lemlit@unpkediri.ac.id; lemlit.unpkediri@gmail.com

Nomor : 22267.07/L.PPM.UN PGRI Kd/V/2023
 Lampiran : -
 Hal : Permohonan Ijin Melakukan Penelitian

04 Mei 2023

Kepada Yth. Kepala Dinas Koperasi dan Usaha Mikro Kabupaten Tulungagung
 di : Jl. Dr. Wahidin Sudiro Husodo No. 32, Kenayan, Kedungwaru, Kabupaten Tulungagung

Dengan ini kami hadapkan mahasiswa Universitas Nusantara PGRI Kediri:

NAMA : NADILA APRILIA YUSTIKA
 NPM : 19.1.02.01.0025
 FAK - PRODI : FEB-Akuntansi
 Maksud : Ijin melakukan penelitian untuk penulisan Skripsi
 JUDUL :

Pengaruh Insentif Pajak, Sikap, Kesadaran, Pengetahuan dan Sanksi Perpajakan Terhadap Kepatuhan Wajib Pajak Orang Pribadi Sektor UMKM pada Kabupaten Tulungagung

Sehubungan dengan hal tersebut, kami mohon bantuannya untuk memberi ijin kepada mahasiswa yang bersangkutan guna mendapatkan data-data penelitian pada lembaga yang bapak/ibu/sdr. pimpin sebagai bahan penulisan Skripsi Program Sarjana (S1).

a.n. Ketua
 Sekretaris LPPM,



Dr. Rizky Aswi Ramadhani, M.Kom
 NIDN. 0708049001

Tembusan :
 1. Kaprodi
 2. Dosen Pembimbing I dan 2



Lembaga Penelitian dan Pengabdian Pada Masyarakat Universitas Nusantara PGRI Kediri

