The Effect Of Self Assessment System On Restaurant Tax Receiving In Badan Pengelolaan Pendapatan Daerah Kabupaten Sumedang

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e-Invoice and Taxpayer Compliance The core of the problem in this study is the level of compliance of Taxable Entrepreneurs (PKP) in Sumedang Regency, which fluctuates in issuing tax invoices and in reporting VAT Periodic SPTs. This study aims to determine the effect of the application of the e-Faktur application on the level of compliance of the Taxable Penngusha at KPP Pratama Sumedang. This research method uses quantitative descriptive with a survey approach. The sampling technique used was random sampling with the number of samples used as many as 94 respondents. Research data obtained through the distribution of questionnaires and observation. The data analysis technique used is simple linear regression. The results showed that the application of the electronic tax invoice application (e-Faktur version 3.0) had a positive and significant effect on the compliance of Taxable Entrepreneurs at KPP Pratama Sumedang.



ABSTRACT (10 PT)

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INTRODUCTION

The Introduction presents the purpose of the studies reported and their relationship to earlier work in the field. It should not be an extensive review of the literature. Use only those references required to provide the most salient background to allow the readers to understand and evaluate the purpose and results of the present study without referring to previous publications on the topic.

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Low	9	10
Total	73	66

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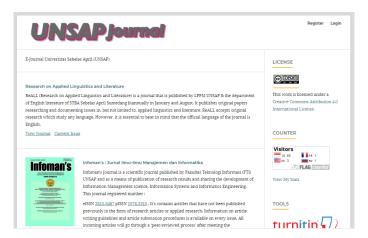


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