

**THE IMPACT OF THE ENACTMENT OF GOVERNMENT
REGULATION (PP) NUMBER 46 YEAR 2013 TO TAXATION
COLLECTION SYSTEM AND THE COMPLIANCE OF
MICRO SMALL MEDIUM ENTERPRISES TAXPAYERS
(CASES STUDY ON CV. X & PT. Y)**

**SUBMITTED IN PARTIAL FULFILLMENTS OF THE REQUIREMENT
OF BACHELOR DEGREE OF ACCOUNTING**



**SUBMITTED BY
I G. A. A. GITA CHANDRADEWI
NIM: 041013091**

**FACULTY OF ECONOMICS AND BUSINESS
UNIVERSITAS AIRLANGGA
SURABAYA
2015**

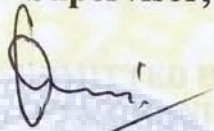
UNDERGRADUATE THESIS

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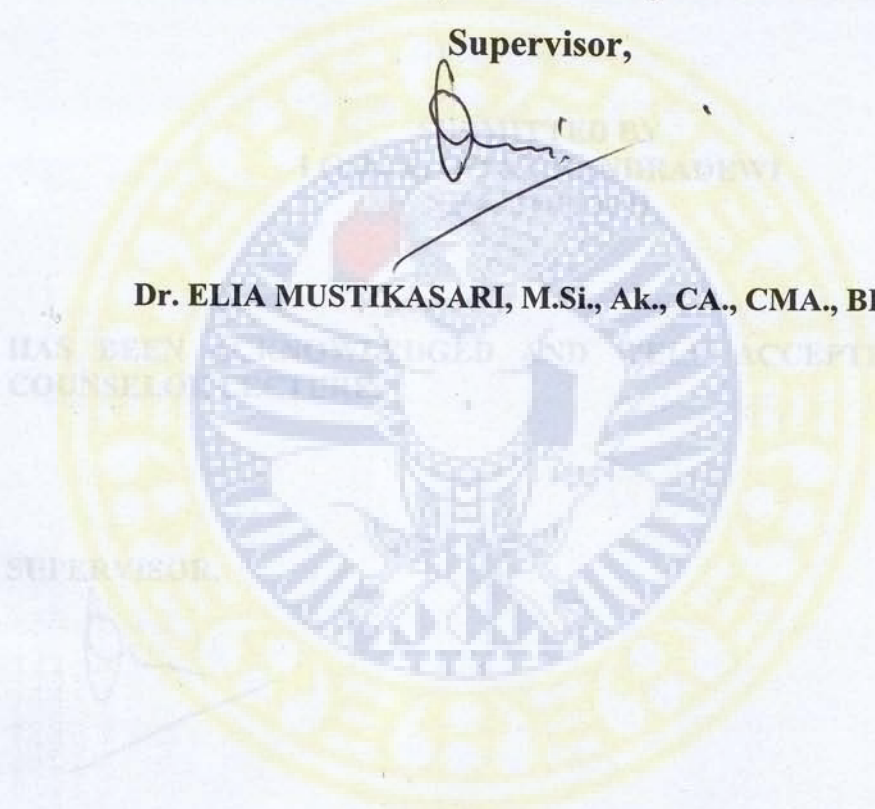
Surabaya, 21 Januari 2015

This thesis was complete and subject to be examined

Supervisor,



Dr. ELIA MUSTIKASARI, M.Si., Ak., CA., CMA., BKP., BAK.



HAS BEEN REVIEWED AND ACCEPTED BY THE

SUPERVISOR

Dr. ELIA MUSTIKASARI, M.Si., Ak., CA., CMA., BKP., BAK. DATE: 21 Januari 2015

HEAD OF BACHELOR OF ACCOUNTING MAJOR

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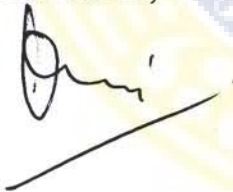
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**HAS BEEN ACKNOWLEDGED AND WELL ACCEPTED BY THE
COUNSELOR LECTURE,**

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Drs. AGUS WIDODO MARDIJUWONO, M.Si., Ak. DATE.....^{23/1-2015}

THESIS ORIGINALITY DECLARATION

I, (I G. A. A. Gita Chandradewi, 041013091), declare that:

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2. This thesis does not contain any work or any opinion written or published by anyone, unless clearly acknowledged or referred by quoting the author's name and stated in the references.
3. This statement is true; if on the future this statement is proven to be fraud and dishonest, I agree to receive an academic sanction in the form of removal of the degree obtained through this thesis, and other sanctions in accordance with the prevailing norms and regulations in Universitas Airlangga.

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Declared by,



I G. A. A. Gita Chandradewi

NIM.041013091

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Surabaya, December 2014

Researcher