

TABLE OF CONTENT

	Page
COVER PAGE.....	i
PERNYATAAN BEBAS DARI PLAGIAT	ii
STATEMENT OF ORGINALITY	iii
PERTANGGUNGJAWABAN SKRIPSI	iv
LEMBAR YURIDIS	v
ACKNOWLEDGMENT.....	vi
ABSTRAK	ix
ABSTRACT.....	x
RINGKASAN	xi
SUMMARY	xvi
TABLE OF CONTENT	xx
LIST OF TABLES	xxii
LIST OF FIGURES	xxiv
LIST OF APPENDX.....	xxv
 CHAPTER I INTRODUCTION	 1
1.1 Background	1
1.2 Research Problem.....	8
1.2.1 Problem Statement	8
1.2.1 Research Questions	8
1.3 Research Objectives	8
1.4 Research Contribution.....	9
1.4.1 Theoretical Contribution	9
1.4.2 Practical Contribution	9
 CHAPTER II LITERATURE REVIEW.....	 10
2.1 Theoretical Framework	10
2.1.1 Attribution Theory	10
2.1.2 Theory of Planned Behaviour	11
2.1.3 Tax	13
2.1.4 Local Tax	16
2.1.5 Motor Vehicle Tax (PKB)	19
2.1.6 Tax In Arrears	22
2.1.7 Salary	25
2.1.8 Tax Payment Facilities.....	26
2.1.9 Service Quality.....	30
2.1.10 Tax Socialization.....	32
2.2 Empirical Studies	34
2.3 Conceptual Framework and Hypothesis	39
2.3.1 Conceptual Framework	39
2.3.2 Hypothesis.....	39

CHAPTER III RESEARCH METHOD	44
3.1 Research Type	44
3.2 Place and Time of Research	44
3.3 Data	45
3.4 Population and Sample	45
3.4.1 Population	45
3.4.2 Sample	45
3.5 Research Variable	46
3.5.1 Independent Variabel	46
3.5.2 Dependent Variable	49
3.6 Variable Measurements	50
3.7 Analysis Method	51
3.7.1 Validity Test	51
3.7.2 Reliability Test	52
3.7.3 Classical Assumption Analysis	52
3.7.4 Hypothesis Analysis Method	54
CHAPTER IV RESULT AND DISCUSSION	58
4.1 Research Result	58
4.1.1 Description of Research Object	58
4.1.2 Description of Respondents' Characteristic	58
4.1.3 Descriptive Statistic Analysis Test	61
4.1.4 Data Quality Test	63
4.1.5 Classical Assumption Test	67
4.1.6 Regression Test	70
4.1.7 Hypothesis Test	72
4.2 Discussion	75
4.2.1 The Effect of Salary on Motor Vehicle Tax in Arrears	76
4.2.2 The Effect of Tax Payment Facilities on Motor Vehicle Tax in Arrears	77
4.2.3 The Effect of Service Quality on Motor Vehicle Tax in Arrears	78
4.2.4 The Effect of Tax Socialization on Motor Vehicle Tax in Arrears	79
4.2.5 The Simultaneous Effect of Salary, Tax Payment Facilities, Service Quality, and Tax Socialization on Motor Vehicle Tax Arrears	81
CHAPTER V CONCLUSION	84
5.1 Conclusion	84
5.2 Author's Limitation	86
5.3 Suggestions	86
REFERENCES	87
APPENDIX	95