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PENGARUH SISTEM PERPAJAKAN, PERSEPSI PADA PEMERINTAH, TEKANAN SOSIAL DAN SIKAP WAJIB PAJAK TERHADAP KEPATUHAN PELAPORAN SURAT PEMBERITAHUAN (SPT) TAHUNAN PELAKU USAHA MIKRO, KECIL, DAN MENENGAH (UMKM)

(Studi Kasus pada UMKM di Kabupaten Bantul)

NISA ALIFIA, Rijadh Djatu Winardi, S.E., M.Sc., Ph.D., CFE

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