

TABLE OF CONTENTS

TITLE PAGE	i
VALIDATION SHEET.....	ii
STATEMENT OF WORK'S ORIGINALITY	iii
PREFACE	iv
ACKNOWLEDGEMENT	v
TABLE OF CONTENTS	vi
LIST OF TABLES	ix
LIST OF IMAGES	x
LIST OF APPENDICES	xi
ABSTRACT	xii
INTISARI.....	xiii
CHAPTER I: INTRODUCTION	1
1.1. Background	1
1.2. Problems.....	5
1.3. Purpose of Research.....	6
1.4. Scope of Research	7
1.5. Benefits Offered by the Research.....	7
1.6. Systematic of the Writing of the Research.....	8
CHAPTER II: LITERATURE REVIEW	9
2.1. Tax Awareness	9
2.2. Tax Perception.....	10
2.3. Value Added Tax	12
2.4. Netflix.....	15

2.5.	Prior Research	16
2.6.	Hypotheses Development.....	18
CHAPTER III: RESEARCH METHODOLOGY		21
3.1.	Research Design and Framework.....	21
3.2.	Population and Sample.....	22
3.2.1.	Population.....	22
3.2.2.	Sample	23
3.3.	Data Collection Techniques	24
3.3.1.	Primary and Secondary Data	24
3.3.2.	Questionnaire Design	25
3.4.	Data Analysis Techniques.....	27
3.4.1.	Descriptive Statistical Analysis.....	27
3.4.2.	Data Quality Test.....	27
3.4.2.1.	Validity Test	27
3.4.2.2.	Reliability Test	28
3.4.3.	Classic Assumption Test	28
3.4.3.1.	Normality Test.....	29
3.4.3.2.	Multicollinearity Test	29
3.4.3.3.	Heteroscedasticity Test.....	29
3.4.4.	Hypothesis Testing	30
3.4.4.1.	Multiple Linear Regression	30
3.4.4.2.	Determination Coefficient Test (R^2).....	31
3.4.4.3.	F-Test.....	32
3.4.4.4.	T-Test.....	32
CHAPTER IV: RESULTS AND DISCUSSION.....		33
4.1.	Respondents Profile.....	34

4.2.	Descriptive Statistical Analysis Results	35
4.3.	Data Quality Test Results.....	36
4.3.1.	Validity test results	36
4.3.2.	Reliability test results	37
4.4.	Classic Assumption Test Results	38
4.4.1.	Normality assumption test results.....	38
4.4.2.	Multicollinearity assumption test results	39
4.4.3.	Heteroscedasticity assumption test results	39
4.5.	Hypothesis Testing Results	40
4.5.1.	Determination coefficient test results	40
4.5.2.	F-test results.....	41
4.5.3.	T-test results	41
4.6.	Discussion	43
4.6.1.	Awareness towards VAT on Netflix's subscriptions	43
4.6.2.	Perception towards VAT on Netflix's subscriptions	44
CHAPTER V: CONCLUSIONS, LIMITATIONS, AND SUGGESTIONS		46
5.1.	Conclusions	46
5.2.	Limitations	47
5.3.	Suggestions.....	48
REFERENCES		50
APPENDICES		57

LIST OF TABLES

2.1 Three Perspectives That Are Used to See Benefits of VAT	13
2.2 Package Options of Netflix in Indonesia.....	16
3.1 Research Design.....	21
3.2 List of Questions	26
4.1 Validity Test Results from Pilot Study	33
4.2 Validity Test Results After Modification.....	34
4.3 Descriptive Analysis Results.....	35
4.4 The Frequency of The Acceptance Towards Implementation of VAT.....	36
4.5 Validity Test Results	36
4.6 Reliability Test Results	37
4.7 Normality Test Results.....	38
4.8 Multicollinearity Assumption Test Results.....	39
4.9 Heteroscedasticity Assumption Test Results	40
4.10 Determination Coefficient Test Results	40
4.11 F-test Results	41
4.12 t-test Results	42

LIST OF IMAGES

1.1 The numbers of Netflix users in Indonesia 2017-2020 (Nakono 2019).....	2
3.1 The Research Framework.....	22

LIST OF APPENDICES

Appendix 1 Research instrument	57
Appendix 2 Validity test results	62
Appendix 3 Reliability test results	64
Appendix 4 Classic assumption test.....	65
Appendix 5 Hypothesis testing results	66