

HALAMAN PENGESAHAN

Judul Penelitian : Pengaruh Pemahaman Perpajakan dan Sanksi Perpajakan Terhadap Kepatuhan Wajib Pajak Orang Pribadi dengan Preferensi Risiko Sebagai Variabel Moderasi
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Program Studi : S1 – Akuntansi

Diajukan untuk Ujian Skripsi/Pendadaran

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Samarinda, 02 Maret 2026

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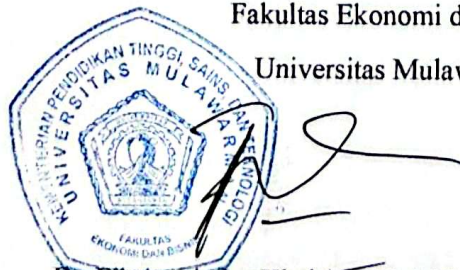
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