

EFEKTIVITAS PEMASANGAN ALAT *POINT OF SALES* TERHADAP KEPATUHAN WAJIB PAJAK RESTORAN DI KABUPATEN BULELENG

Oleh

Kadek Wiraksini, NIM 2257025027

JURUSAN EKONOMI DAN AKUNTANSI

ABSTRAK

Penelitian ini dilaksanakan di kantor BPKPD Kabupaten Buleleng. Adapun tujuan penelitian ini untuk mengetahui efektivitas pemasangan alat *point of sales* terhadap kepatuhan wajib pajak restoran di Kabupaten Buleleng. Metode dalam penelitian ini adalah deskriptif kualitatif yaitu memberikan paparan terkait dengan efektivitas pemasangan alat *point of sales* terhadap kepatuhan wajib pajak restoran di Kabupaten Buleleng. Selanjutnya penelitian ini menggunakan metode triangulasi sumber untuk menguji kredibilitas suatu data dilakukan dengan cara melakukan pengecekan pada data yang telah diperoleh dari berbagai sumber data seperti hasil wawancara, arsip, observasi maupun dokumen lainnya. Berdasarkan hasil penelitian diketahui bahwa pemasangan alat *Point of Sales* telah terbukti efektif dalam meningkatkan kepatuhan wajib pajak restoran di Kabupaten Buleleng. Pemasangan alat *point of sales* di restoran membantu dalam mencatat transaksi secara *real time*, mengurangi kesalahan manusiawi dalam perhitungan dan pelaporan pajak, serta memfasilitasi pembayaran pajak secara elektronik.

Kata Kunci : Alat *point of sales*, wajib pajak restoran

THE EFFECTIVENESS OF INSTALLING POINT OF SALES EQUIPMENT ON RESTAURANT TAXPAYER COMPLIANCE IN BULELENG DISTRICT

By

Kadek Wiraksini, NIM 2257025027

Department of Economic and Accounting

ABSTRACT

This research was carried out at the Buleleng Regency BPKPD office. The aim of this research is to determine the effectiveness of installing point of sales equipment on restaurant tax compliance in Buleleng Regency. The method in this research is descriptive qualitative, namely providing exposure related to the effectiveness of installing point of sales equipment on restaurant tax compliance in Buleleng Regency. Furthermore, this research uses the source triangulation method to test the credibility of data by checking data that has been obtained from various data sources such as interviews, archives, observations and other documents. Based on the research results, it is known that the installation of Point of Sales equipment has proven effective in increasing restaurant tax compliance in Buleleng Regency. Installing point of sales tools in restaurants helps record transactions in real time, reduces human errors in tax calculations and reporting, and facilitates electronic tax payments

Keywords : point of sales , restaurant taxpayer