

**PERAN NILAI-NILAI BUDAYA *TRI KAYA PARISUDHA* DALAM  
MEMODERASI FAKTOR-FAKTOR YANG MEMPENGARUHI  
KEPATUHAN WAJIB PAJAK HOTEL DAN RESTORAN DI  
KABUPATEN BULELENG**

**Oleh**

**Kadek Yuda Mahardika, NIM 2217051017**

**Jurusan Ekonomi dan Akuntansi**

**ABSTRAK**

Penelitian ini bertujuan untuk menganalisis pengaruh pemahaman pajak, *tax morale*, dan sanksi pajak terhadap kepatuhan wajib pajak hotel dan restoran di Kabupaten Buleleng, serta menguji peran nilai-nilai budaya *Tri Kaya Parisudha* sebagai variabel moderasi. Penelitian ini menggunakan pendekatan kuantitatif dengan metode survei. Data diperoleh melalui penyebaran kuesioner kepada wajib pajak hotel dan restoran yang terdaftar di Kabupaten Buleleng. Teknik analisis data yang digunakan adalah Structural Equation Modeling (SEM) berbasis Partial Least Square (PLS) dengan bantuan aplikasi SmartPLS 4. Hasil penelitian menunjukkan bahwa pemahaman pajak dan *tax morale* berpengaruh positif dan signifikan terhadap kepatuhan wajib pajak, sedangkan sanksi pajak tidak berpengaruh signifikan terhadap kepatuhan wajib pajak. Selanjutnya, nilai-nilai *Tri Kaya Parisudha* terbukti mampu memperkuat pengaruh pemahaman pajak terhadap kepatuhan wajib pajak, namun tidak mampu memoderasi pengaruh *tax morale* dan sanksi pajak terhadap kepatuhan wajib pajak. Temuan ini mengindikasikan bahwa kepatuhan wajib pajak lebih dipengaruhi oleh faktor internal berupa pemahaman dan kesadaran moral dibandingkan oleh faktor eksternal berupa ancaman sanksi. Untuk penelitian selanjutnya disarankan untuk mempertimbangkan variabel berperilaku lain yang lebih umum, seperti norma sosial, kepercayaan terhadap pemerintah, atau persepsi keadilan pajak, agar hasil penelitian memiliki daya generalisasi yang lebih luas.

**Kata kunci:** Pemahaman Pajak, *Tax Morale*, Sanksi Pajak, Kepatuhan Wajib Pajak, *Tri Kaya Parisudha*, *Theory of Planned Behavior*.

**THE ROLE OF TRI KAYA PARISUDHA CULTURAL VALUES IN  
MODERATING FACTORS AFFECTING THE COMPLIANCE OF HOTEL  
AND RESTAURANT TAXPAYERS IN BULELENG REGENCY**

*By*

**Kadek Yuda Mahardika, NIM 2217051017**

*Department of Economics and Accounting*

**ABSTRACT**

*This study aims to analyze the effect of tax understanding, tax morale, and tax sanctions on the compliance of hotel and restaurant taxpayers in Buleleng Regency, as well as to examine the role of Tri Kaya Parisudha cultural values as a moderating variable. This study uses a quantitative approach with a survey method. Data were obtained by distributing questionnaires to hotel and restaurant taxpayers registered in Buleleng Regency. The data analysis technique used was Structural Equation Modeling (SEM) based on Partial Least Square (PLS) with the help of the SmartPLS 4 application. The results showed that tax understanding and tax morale had a positive and significant effect on taxpayer compliance, while tax sanctions did not have a significant effect on taxpayer compliance. Furthermore, the Tri Kaya Parisudha values were proven to be able to strengthen the influence of tax understanding on taxpayer compliance, but were not able to moderate the influence of tax morale and tax sanctions on taxpayer compliance. These findings indicate that taxpayer compliance is more influenced by internal factors such as understanding and moral awareness than by external factors such as the threat of sanctions. For further research, it is recommended to consider other more general behavioral variables, such as social norms, trust in the government, or perceptions of tax fairness, so that the research results have broader generalizability.*

**Keywords:** *Tax Understanding, Tax Morale, Tax Sanctions, Taxpayer Compliance, Tri Kaya Parisudha, Theory of Planned Behavior.*