

PENGARUH KESADARAN, TINGKAT PENGHASILAN, DAN PENERAPAN SANKSI TERHADAP KEPATUHAN WAJIB PAJAK HOTEL DI KABUPATEN BULELENG

Oleh

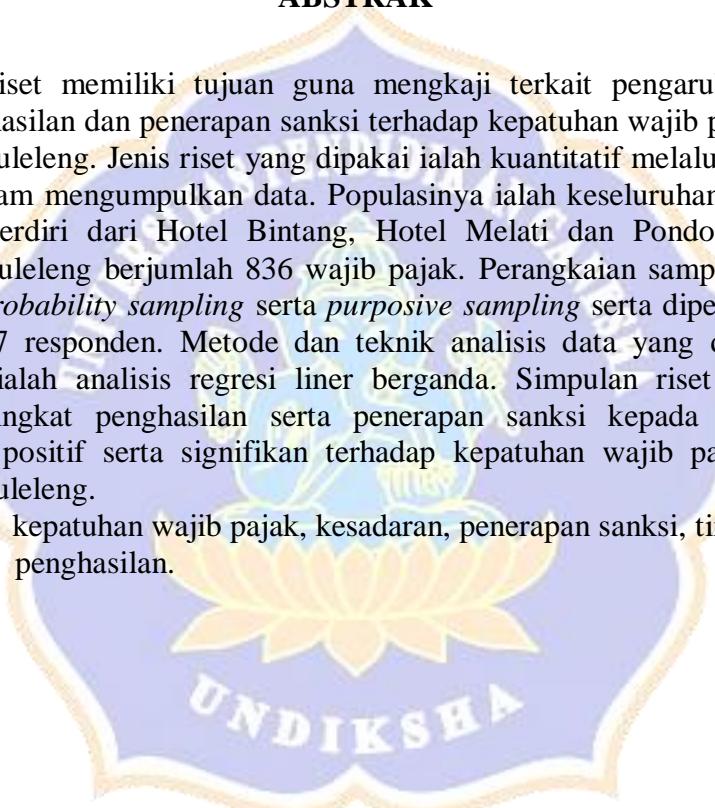
Kadek Deby Iswari, NIM 1717051036

Jurusan Ekonomi dan Akuntansi

ABSTRAK

Hasil riset memiliki tujuan guna mengkaji terkait pengaruh kesadaran, tingkat penghasilan dan penerapan sanksi terhadap kepatuhan wajib pajak hotel di Kabupaten Buleleng. Jenis riset yang dipakai ialah kuantitatif melalui penyebaran kuisioner dalam mengumpulkan data. Populasinya ialah keseluruhan wajib pajak hotel yang terdiri dari Hotel Bintang, Hotel Melati dan Pondok Wisata di Kabupaten Buleleng berjumlah 836 wajib pajak. Perangkaian sample digunakan teknik *non probability sampling* serta *purposive sampling* serta diperoleh sample sebanyak 247 responden. Metode dan teknik analisis data yang dipergunakan dalam riset ialah analisis regresi liner berganda. Simpulan riset menyatakan kesadaran, tingkat penghasilan serta penerapan sanksi kepada wajib pajak berpengaruh positif serta signifikan terhadap kepatuhan wajib pajak hotel di Kabupaten Buleleng.

Kata Kunci: kepatuhan wajib pajak, kesadaran, penerapan sanksi, tingkat penghasilan.



UNDIKSHA

ABSTRACT

This research aims to examine the effect of: awareness, income level, and application of sanctions on hotel taxpayer compliance at buleleng regency. The types of research used was quantitative with questionnaire as a data collection instrument. Population used in this research were all hotel taxpayer consisting of Star Hotels, Melati Hotels, and Cottages at buleleng regency which is 836 taxpayer. The sampling technique used were non probability sampling with purposive sampling technique which the result was 247 as minimum number of samples. The data analysis methods and techniques used in this research are multiple linear regression analysis.

The result show that: 1) awareness has positive and significant effect on hotel taxpayer compliance in Buleleng Regency; 2) income level has positive and significant effect on hotel taxpayer compliance in Buleleng Regency; and 3) application of sanctions has positive and significant effect on hotel taxpayer compliance in Buleleng Regency.

Keywords : application of sanctions, awareness, hotel taxpayer compliance, income level.

