

CHAPTER V

CONCLUSIONS

5.1 Conclusions

This research aims to know and analyze the level of taxpayer understanding of the socialization of taxation knowledge related to Regional Regulation No. 8 Year 2011 in Padang City and analyze the awareness of taxpayer as the owner of boarding house toward hotel tax (especially boarding house) based on Regional Regulation No. 8 Year 2011 in Padang.

This research uses primary data obtained by spreading the questionnaire with measurements using a Likert scale as well as conducting interviews directly to support the information that has been obtained. The distribution of the questionnaire was done to taxpayers as the owner of the boarding house according to the criteria of having more than 10 rooms.

Data and information that has been obtained is processed using Microsoft Excel and is used in qualitative descriptive. The analysis is done through the scoring stage of the answer options, the calculation of the percentage and the other stages to achieve the perfect outcome. The result of analyzing data and discussion, there are several conclusions. The first conclusion is the level of understanding and taxpayer knowledge is a standard level of 68.03% and based on the attitude scale of almost all of respondents who understood and knew the Regional Regulation No. 8 Year 2011 which is socialized by the government. Based on the interviews that most of the respondents already know the regional

Regulation No.8 Year 2011 but they feel deceived because the officers do not socialize evenly so they feel harmed by that regulation.

The second conclusion of the taxpayer awareness level of the owner of the boarding house is at a bad level with a result of a percentage of 56.05% and based on attitude scale almost half of respondents realize the importance of paying hotel tax especially Boarding house. The lack of awareness of the taxpayer will be the importance of paying taxes that will impact the locally generated revenue in Padang. Based on the results of the interview, the whole of respondents who disagree with the Regional Regulation No.8 Year 2011 about the tax on boarding house this is due to the lack of equitable dissemination of the socialization and the voting makes respondents feeling harmed. The absence of clarity regarding Regional Regulation No. 8 Year 2011 makes the respondent ignore the rules. Respondents wanted the clarity of the difference between boarding house and hotel in the tariff and equitable collection in Padang to the boarding house with more than 10 rooms in order to make the rules well done.

5.2 Limitation

This research has been done into 21 respondent out of 60 owners of boarding house listed in Regional Revenue Agency at Padang. Some of boarding house's owner has different address than the boarding house owned that makes it difficult to interview and give the questioner. Furthermore, there is always a rejection by the owner of boarding house when do the interview. Because of

this research conducted involves taxes which are sensitive to be discussed and the respondent feels that the confidentiality of data is not maintained.

5.3 Suggestion

For the next research, it is recommended that the researcher take many respondents (because this research only takes 21 respondents), so the result of this research can be more accurate. Then, this research only takes two variables, then it is expected for the next research to take more variables that may also have an effect on capital expenditure. For regional government, it is expected to do socialization better than last for taxpayer or owners of boarding house that relate to Regional Regulation No.8 Year 2011 about hotel tax (especially boarding house) and also implement a transparent regional tax management to build community confidence to increase the taxpayer's knowledge and awareness to pay local taxes. For tax officer, it is expected to give strict sanctions on the implementation of local taxes, thereby increasing the tax acceptance and providing a deterrent effect to the disobedience taxpayers of the rules and also raising the taxpayer awareness of the importance of paying tax mainly tax Hotel (especially boarding house). And the last for the taxpayer or owners of boarding house, it is expected to increase understanding about hotel tax (especially boarding house) and awareness to pay the tax that could increase locally generated revenue of Padang.

