CHAPTER III

RESEARCH METHOD

A. Research Methods

1. Population and Sample

The population of this research are taxpayers who have boarding house more than 10 rooms and rented in the Sleman Regency. The respondents as a sample are boarding house owners using convinience sampling.

2. Sampling Technique

The sampling technique used in this research was convinience sampling. Convinience sampling is sample selection methods obtained from the size of the population based ease, ie the ease to select the desired sample from population with easy data (Sekaran, 2009).

In determining the number of samples used, this study takes a sample of the questionnaires returned by the respondents on the basis of consideration 39 refers to the Roscoe rules of thumb as cited by Sekaran (2000) which states that the number of samples suitable for the study is $30 < X < 500$, the researchers chose to take 60 samples in this study.

3. Types and Sources of Data

The type of data used in this study is primary data. Primary data is a type of data derived from interviews or questionnaires or data obtained directly by researcher using a technique of gathering information by compiling a list of questions give to respondents.

4. Research Instrument

The research instrument used in this research was questionnaire. Questionnaire is a question list given to the respondent to get the data suitable with the research problem. The questionnaire contains some questions regarding tax regulation understanding, taxpayer awareness, tax sanctions, tax authorities services, and religiosity.

5. Data Collection Technique

The data collection technique used in this research is collecting primary data by way of survey method using the media questionnaire. Distribution and collection of questionnaires is done by submitting questionnaire directly to the taxpayer. This questionnaire will be used closed question model, that is the respondent is given a choice of alternative answers to questions so that respondents can choose the wrong one from the alternative answers.

6. Operational Definition and Variable Measurement.

a. Dependent Variables

The dependent variables of this research is taxpayer compliance. Taxpayer compliance is a condition in which the taxpayer follows and exercises his / her rights and obligations under the taxation rules established by the government.

Instrument scale:

This template is measured using 4 question instruments from the research conducted by Mutia (2014). Likert scale with five points, that is:

Table 3.1
Likert Scale

Code	Explanation	Point
STS	Strongly disagree	1
TS	Disagree	2
N	Netral	3
S	Agree	4
SS	Strongly agree	5

b. **Independent Variables**

Likert scale with five points, that is:

Table 3.2
Likert Scale

Code	Explanation	Point
STS	Strongly disagree	1
TS	Disagree	2
N	Netral	3
S	Agree	4
SS	Strongly agree	5

1) Tax Regulations Understanding

Taxation understanding is a fundamental thing that every taxpayer must have to let them know about their rights and obligations. The concept of taxation knowledge, is that the taxpayer must understand the general provisions and procedures of taxation, knowledge of the existing tax system, and know the true function of taxation. This variable was measured using 6 questions based on research conducted Rahmanto (2015). Each question was measured using Likert scale.

2) Taxpayer Awareness

   Taxpayer Awareness is the attitude of a taxpayer who has understood and known that by carrying out his obligations as a taxpayer will help the state in financing the country in the future even though what the money paid can not be felt directly. This variable will be measured using three question instruments from Rahmanto's research (2015) and two question instruments from Safri's research (2013). Each question will be measured using Likert scale.

3) Tax Sanctions

   Tax sanction is a preventive measure and ensures that the taxpayer does not violate the established tax regulation (Mardiasmo, 2011). The existence of tax sanctions is a concrete picture of taxpayers non-compliance. This taxation sanction variable used three question instruments adopted from Rahmanto's research (2015) and two question instruments from Lestari (2016). The questions were measured using Likert scale.

4) Tax Authorities Services

   Quality of service is the attitude given by the tax manager to the public at the time will fulfill the obligation as Taxpayer. The services provided should be gualified in order to improve the compliance of the people to the taxpayer regulations. This variable was measured using 5 question instruments based on Alfiah's research (2014).

5) Religiosity

Religiosity is an ethical attitude of taxpayers where taxpayers trust the existence of God (Basri, 2015). According to Capanna, et al, (2013) religiosity is a person who believes in a particular religion in which a person is carrying out religious orders and staying away from religious prohibitions. Someone referred to here is a taxpayer. This variable was measured using four question instruments based on Winda (2012), Basri (2012), and two questions from Arum (2012).

7. **Data Quality Test**

   a. **Validity Test**

   Test validity is a method used to measure the extent where the questions contained in the questionnaire in accordance with the required or not. Validity test is used to test the validity of a questionnaire (Ghozali, 2011). The way to see whether it is valid or not is with using pearson's correlation. Instrument questions will be said valid if each question has a score with significant value < 0.05.

   b. **Reliability Test**

   Ghozali (2011) states that the reliability test is a method is used to test a questionnaire that the question contains variables to be tested. The questionnaire is said to be reliable if when the answers given by the respondent are stable. The test purpose of the reliability is to know whether the question is contained in The questionnaire describes the situation in the field clearly or not. Testing is done using cronbach alpha's. Instrument the

questions contained in each variable is said to be reliable when the value the cronbach alpha's coefficient is greater than or equal to 0.70.

c. Descriptive Statistics

The descriptive statistical test is the explanation used in the form paragraph to explain the data in statistical form. Sugiyono (2010) states that descriptive statistical analysis is used to analyze data by describing the data collected without intention to draw conclusions that apply to the public. The descriptive statistical test consists of minimum value, maximum value, mean value, and standard deviation. The minimum value is used to determine the smallest value of the data, while the maximum value serves to know the largest value of the data. The mean value is used to find the average value of the data. Standard deviation is used to find out the average dispersion of the sample data. The variance is used to know the variety of data.

d. Classic Assumption Test

Ghozali (2011) states that the classical assumption test is used for ensuring that data received is unbiased, valid, and valuable the regression is efficient. This classic assumption test can be used before committing multiple linear testing. The classical assumption test is divided into sections, normality test, multicollinearity test, and heteroscedasticity test :

1) Normality test

The data normality test is used to determine if the data are normally distributed or not. Normally distributed data show that the data is good and ready to be processed next. Way used to perform this test is by

using the test one Kolmogorov smirnov. Data can be said to contribute normally if Asymp Sig (2-tailed)> 0.05

2) **Multicollinearity Test**

The multicollinearity test is used to determine if the result of the correlation among independent variables in the research model. A good regression model should not show any correlations among independent variables. To detect the existence or absence of multicolinearity, it can be done by using regressing model of analysis and test correlation between independent variables with Variance Inflation Factor (VIF). Data is said to not occur multicolinearity if value Variance Inflation Factor (VIF) <10 and tolerance values> 0.1. If the value is VIF greater than 10 and a tolerance value is less than 0.1 then multicolinearity occurs.

3) **Heteroscedasticity Test**

The heteroscedasticity test is used to test whether the inequality of variance from one observation to another. If the variance of the residual one observation to another exists observation remains, then called homoscedasticity and if it is different it is called heteroscedasticity. A good regression model is when there is a homoscedasticity instead of heteroscedasticity. To find out whether there is heteroscedasticity then the glacier testing is done. The data do not experience heteroscedasticity when the sig value> 0.05

e. Hypothesis Test and Data

1. The Multiple Regression Analysis

   The multiple regression analysis is a tool used for see the effect of the independent variable on the dependent variable. The regression equation used to test the hypothesis in the study is as follows :

   $$Y = \alpha + \beta_1 X_1 + \beta_2 X_{2+} \beta_3 X_3 + \beta_4 X_4 + \beta_5 X_5 + \varepsilon$$

   Explanation:

Y	: Taxpayer Compliance
α	: Intercept value (constant)
$\beta1..\beta n$	: Regression Coefficient
X1	: Taxpayer Regulations Understanding
X2	: Taxpayer Awareness
X3	: Tax Sanctions
X4	: Tax Authorities Services
X5	: Religiosity
E	: error

2. R^2 Test (Coefficient of Determination)

   This test is a form of testing method used for test the potential effect of the independent variable on the variable dependent. The coefficient of determination can be seen from the adjusted value of R^2. If the value adjusted R2 close to the value of it means that the independent variable has influence on variable dependent. But if the value of adjusted R^2 is closer to 0 then the independent variable does not affect the variable dependent.

3. F Test

   Statistical test F is a form of testing method used to measure the accuracy of the sample regression function in estimating values actual, whether the research model used is good or not. The F statistic test is

performed on the basis of F calculation with the trust level value by 5%. The criteria of the accepted or rejected hypothesis are based value of F calculate with provitability <0.05 or the alpha and unidirectional regression coefficient which means that Ha supported. However, if profitability> 0,05 or alpha and / or regression coefficient is opposite direction then Ha is not supported. Assessing the results of the hypothesis with the F test has several provisions that is a level of significance of 0.05 with degrees of freedom df = n-1 and one-sided test, as follows:

1) If the value of Fcount> Ftable, then it can be said that Ho is not supported and Ha supported when having good value so that the variable independent has an influence on the dependent variable.

2) If the value of Fcount <Ftable, then it can be said that Ho is supported and Ha is not supported which it has bad value, so variable independent has no influence on the dependent variable.

4. T Test

This test is a test method used to indicate the independent variable partially explains the variation of the dependent variable. In addition t test is also used to measure the level of significance based on the comparison between the value of t arithmetic with t table. If t count> t table or p value $<\alpha = 0.05$, then it can be said Ho is not supported or Ha supported, meaning that the independent variable is partially has an influence on the dependent variable. But if t arithmetic <t table then it can be said independent variable partially does not affect dependent variable.