

CHAPTER III

RESEARCH METHOD

A. Type of Research

This research is normative and empirical research. In this research, the researcher elaborates the concept and principles of library based method. The data are collected from library. The library results are supported by the data taken from the field by means of observation and interview with the knowledgeable informant.

B. Research Location and Informant/ Respondent

This research was conducted in the City of Yogyakarta exactly at The Local Tax and Financial Management Agency of the City of Yogyakarta (DPDPK) and the informant in this research was the head of DPDPK who gave the informations or data related to the problems discussed.

C. Method of Collecting Data

The data were collected from the sources which are classified into two categories:

1. Primary data is data which is obtained from the result of research which conducted in the field by interview. The interview is performed by asking the informant with guided questions (*interview guide*).

2. Secondary data is the data which is obtained through library research on related reading materials. The secondary data is classified into three legal materials. They are:
 1. Primary legal materials. They are the legal materials which related to the issue of Laws:
 - a. Law No 34 of 2000 as amended by the Law No 28 of 2009 on Local Tax and Retribution;
 - b. Law No 23 of 2014 on Local Government;
 - c. Law No 33 of 2004 on Finance Balancing between Central and Local Government;
 - d. Law No 7 of 1983 on Income Tax;
 - e. Law No 28 of 2009 on Local Tax and Retributions
 2. Secondary Legal Materials. It consists of the books or literatures, scientific journals, papers, and articles relating to the issue of this research.
 3. Tertiary Legal Materials. They are the materials that support the primary and secondary materials such as Law Dictionary, English Dictionary, and Indonesian Dictionary.

D. Method of Data Analysis

The researcher used qualitative method that produces descriptive data in form of words written or spoken of the people and behaviors that can be observed. This research uses open interviews to examine and understand the attitude, view, feelings, and behaviors of individuals or groups of people and naturalistic approaches to search and find the meaning or understanding of phenomena in particular contextual setting.¹

A. Outlines

In this undergraduate thesis the researcher elaborates the topic systematically by deviding it into five chapters. Chapter one: introduction, in this chapter the researcher elaborates the general matter, such as: background, problem formulation, research objective, research benefits, and outlines.

Chapter two is literature review which provides each variable on this undergraduate thesis. They are: The Definition of Tax, Types of Tax, Definition of Hotel, Characteristic of Hotel, Classification of Hotel, Definition of Hotel Tax, Object of Hotel Tax, Subject of Hotel Tax, Tax Rate, Imposition Rates and Collection of Hotel Tax, Tax Period, Current Tax Payable, and Regional Tax Collection, Determination of Hotel Tax, Payment and Hotel Tax Collection, and Definition of Local Revenue.

The next chapter is Research Methodology, In this chapter, the researcher elaborates type of research, research location and informan, method of collecting data and method of data analysis.

¹ Lexy J. Moelong, 2013, *Metedologi Penelitian Kualitatif*, PT. Remaja Rosdakarya, Bandung, P 5.

Chapter four is related to the results and discussions. The researcher exposes the result of the research and analysis of the process of what role does hotel tax play in increasing Local Revenue in The City of Yogyakarta and what supporting and obstacles factors are there during hotel tax collection process.

The last chapter is chapter five contains the conclusion and suggestion from the researcher after finding and discussing the findings.

