

## ABSTRAK

### **Cica Riksa Hanura : Pengaruh Implementasi Kebijakan Pajak Hotel Terhadap Efektivitas Penerimaan Pajak Hotel Pada Badan Pengelolaan Pendapatan Daerah Kota Bandung**

Fenomena yang terjadi dalam penelitian awal implementasi kebijakan pajak hotel belum bisa mengatasi permasalahan mengenai pajak hotel. Hal ini terlihat dari target penerimaan pajak hotel yang belum mencapai 100% serta masih banyak wajib pajak yang menunggak membayar pajak hotel menandakan rendahnya kesadaran wajib pajak. Salah satunya wajib pajak pemilik indekos di Kota Bandung terdapat 1.900 indekos, namun dari angka tersebut baru sekitar 1.200 yang menjadi wajib pajak

Penelitian ini bertujuan untuk mengetahui seberapa besar pengaruh Implementasi Kebijakan Pajak Hotel (X) Terhadap Efektivitas Penerimaan Pajak Hotel (Y) pada Badan Pengelolaan Pendapatan Daerah Kota Bandung.

Peneliti menggunakan teori Implementasi Kebijakan Van Metter dan Van Horn dalam Leo Agustino 2017 variabel independen (X) dimana teori berjumlah 6 dimensi yaitu ukuran dan tujuan kebijakan, sumberdaya, karakteristik agen pelaksana, sikap atau kecenderungan para pelaksana, komunikasi antarorganisasi atau aktivitas pelaksana serta lingkungan ekonomi, social dan politik. Dan teori Efektivitas Penerimaan Pajak Hotel dari Richard M Steers dalam variabel dependen (Y) dimana teori berjumlah 3 dimensi yaitu optimasi tujuan, perspektif sistem, dan tekanan pada perilaku.

Metode penelitian menggunakan metode kuantitatif. Teknik pengumpulan data yang dilakukan dalam penelitian ini adalah studi kepustakaan dan studi lapangan dengan observasi serta kuesioner guna mendapatkan data yang dibutuhkan serta penyebaran angket kepada 33 responden. Pengujian statistik yang digunakan adalah dengan uji validitas, uji reliabilitas, koefisien korelasi, uji parsial, analisis linier sederhana dan koefisien determinasi.

Berdasarkan pengolahan data angket didapatkan hasil mengenai realitas Implementasi Kebijakan Pajak Hotel mendapatkan skor 2461 terletak diantara rentang 2356,2 dan 2805 dalam kategori sangat tinggi yaitu rata-rata sebesar 87,7%. Realitas Efektivitas Penerimaan Pajak Hotel mendapatkan skor 832 yang terletak antara rentang 831,6 dan 990 dengan kategori sangat tinggi yaitu rata-rata sebesar 84%.

Adapun hasil penelitian menunjukkan bahwa secara parsial variabel implementasi kebijakan pajak hotel berpengaruh terhadap efektivitas penerimaan pajak hotel karena  $t_{hitung} > t_{tabel}$  ( $5,215 > 2,040$ ) maka  $H_0$  ditolak dan  $H_1$  diterima, jika signifikansi  $< 0,05$  ( $0,000 < 0,05$ ) maka  $H_0$  ditolak dan  $H_1$  diterima, dengan presentasi pengaruh variabel X (Implementasi kebijakan pajak hotel) terhadap variabel Y (efektivitas penerimaan pajak hotel) sebesar 46,7% sedangkan 53,3% dipengaruhi oleh variabel lain yang tidak diteliti oleh peneliti.

**Kata Kunci: Implementasi Kebijakan, Efektivitas, Pajak Hotel**

## ABSTRACT

### ***Cica Riksa Hanura: Effect of Hotel Tax Policy Implementation on the Effectiveness of Hotel Tax Receipts at the Bandung City Revenue Management Agency***

*The phenomenon that occurred in the initial research on the implementation of the hotel tax policy has not been able to overcome the problems regarding hotel tax. This can be seen from the target of hotel tax receipts that have not reached 100% and there are still many taxpayers who are in arrears in paying hotel taxes indicating the low awareness of taxpayers. One of them is the taxpayer of the boarding house owner in the city of Bandung, there are 1,900 boarding houses, but of that number only around 1,200 are taxpayers.*

*This study aims to determine how much influence the Implementation of Hotel Tax Policy (X) on the Effectiveness of Hotel Tax Revenue (Y) in the Regional Revenue Management Agency of Bandung City.*

*The researcher used the Van Metter and Van Horn Policy Implementation theory in Leo Agustino 2017 independent variable (X) where the theory amounted to 6 dimensions, namely the size and objectives of policies, resources, characteristics of implementing agents, attitudes or tendencies of implementers, communication between organizations or implementing activities and economic environment, social and political. And the theory of Hotel Tax Revenue Effectiveness from Richard M Steers in the dependent variable (Y) where the theory amounts to 3 dimensions, namely optimization of objectives, system perspective, and pressure on behavior.*

*The research method uses quantitative methods. Data collection techniques carried out in this study were library studies and field studies with observations and questionnaires to obtain the required data and questionnaires to 33 respondents. The statistical test used is by validity test, reliability test, correlation coefficient, partial test, simple linear analysis and coefficient of determination.*

*Based on the questionnaire data processing, the results obtained regarding the reality of the Tax Policy Implementation Hotels get a score of 2461 located between the range 2356.2 and 2805 in the very high category which is an average of 87.7%. The Effectiveness of Hotel Tax Revenue gets a score of 832 which is located between the ranges of 831.6 and 990 with a very high category, which is an average of 84%.*

*The results of the study show that partially the implementation of hotel tax policy variables affect the effectiveness of hotel tax receipts because  $t_{count} > t_{table}$  ( $5.215 > 2.040$ ) then  $H_0$  is rejected and  $H_1$  is accepted, if the significance is  $< 0.05$  ( $0.000 < 0.05$ ) then  $H_0$  is rejected and  $H_1$  is accepted, with the presentation of the effect of X variable (Implementation of hotel tax policy) on variable Y (effectiveness of hotel tax receipts) of 46.7% while 53.3% is influenced by other variables not examined by the researcher.*

**Keywords: Policy Implementation, Effectiveness, Hotel Taxes**