

ABSTRAK

ANALISIS PERSEPSI KARYAWAN TERHADAP PERATURAN PERPAJAKAN YANG BERLAKU DI KAWASAN BERIKAT Studi Deskriptif pada Kawasan Berikat PT GMF Aero-Asia

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Tujuan Penelitian ini ialah untuk mengetahui persepsi karyawan terhadap peraturan perpajakan yang berlaku di Kawasan Berikat, untuk mengetahui apakah ada perbedaan persepsi karyawan terhadap peraturan perpajakan di Kawasan Berikat berdasarkan jenis kelamin, untuk mengetahui apakah ada perbedaan persepsi karyawan terhadap peraturan perpajakan di Kawasan Berikat berdasarkan tingkat pendidikan, untuk mengetahui apakah ada perbedaan persepsi karyawan terhadap peraturan perpajakan di Kawasan Berikat berdasarkan usia dan untuk mengetahui apakah ada perbedaan persepsi karyawan terhadap peraturan perpajakan di Kawasan Berikat berdasarkan lama bekerja.

Jenis penelitian ini adalah studi deskriptif. Teknik pengumpulan data menggunakan kuesioner. Teknik analisis data yang digunakan untuk menjawab rumusan masalah pertama menggunakan teknik mean-arimatik, dan mengambil kesimpulan dengan range dari mean (\bar{X}) dan standar deviasi (S). Rumusan masalah kedua, ketiga, keempat dan kelima dijawab dengan menggunakan *Chi Square*.

Kesimpulan dari penelitian ini adalah persepsi karyawan terhadap peraturan perpajakan secara umum dan peraturan perpajakan yang berlaku di Kawasan Berikat, berdasarkan jenis kelamin, tingkat pendidikan, usia dan lama bekerja, sudah cukup baik. Tidak terdapat perbedaan antara persepsi karyawan terhadap peraturan perpajakan secara umum, berdasarkan jenis kelamin X^2 hitung = 1,89 < X^2 tabel = 5,99, usia X^2 hitung = 6,19 < X^2 tabel = 7,81 dan lama bekerja X^2 hitung = 1,70 < X^2 tabel = 7,81. Berdasarkan tingkat pendidikan, terdapat perbedaan persepsi karyawan terhadap peraturan perpajakan secara umum, X^2 hitung = 24,88 > X^2 tabel = 7,81. Tidak terdapat perbedaan antara persepsi karyawan terhadap peraturan perpajakan yang berlaku di Kawasan Berikat berdasarkan jenis kelamin, X^2 hitung = 1,15 < X^2 tabel = 5,99, tingkat pendidikan X^2 hitung = 2,28 < X^2 tabel = 7,81, usia X^2 hitung = 4,51 < X^2 tabel = 7,81, lama bekerja X^2 hitung = 6,59 < X^2 tabel = 7,81.

ABSTRACT

AN ANALYSIS OF EMPLOYEE'S PERCEPTION ON TAX REGULATION IN BOUNDED AREA A Descriptive Study at PT GMF Aero-Asia

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The aims of this study were to find out the perception of employee on tax regulation in Bounded Area, to find out whether there was difference in employee's perception on tax regulation in bounded area based on sex, to find out whether there was difference in employee's perception on tax regulation in bounded area based on educational degree, to find out whether there was difference in employee's perception on tax regulation in bounded area based on age, and to find out whether there was difference in employee's perception on tax regulation in bounded area based on work time.

This research was a descriptive study. The method for data gathering used questionnaire. The technique of data analysis for the first problem used arithmetic mean technique and took the conclusion with range from mean (\bar{X}) and standard deviation (S). The second problem was answered by Chi Square.

The analysis result in this research was that the employee's perception on general tax regulation and on tax regulation in bounded area, based on sex, educational degree, age, and work time, was good enough. There were no differences in employee's perception on general tax regulation, based on sex, X^2 count = 1,89 < X^2 table = 5,99, age X^2 count = 6,19 < X^2 table = 7,81, and work time, X^2 count = 1,70 < X^2 table = 7,81. Based on educational degree, there was difference in employee's perception on general tax regulation because of, X^2 count = 24,88 > X^2 table = 7,81. There were no difference in employee's perception on tax regulation in bounded area based on sex, X^2 count = 1,15 < X^2 table = 5,99, educational degree, X^2 count = 2,28 < X^2 table = 7,81, age, X^2 count = 4,51 < X^2 table = 7,81, and work time, X^2 count = 6,59 < X^2 table = 7,81.