ABSTRAK

KHUSNUL KHAIRIAH, 2023 , Tingkat Partisipasi Masyarakat Dalam Pembayaran Pajak Bumi dan Bangunan di Desa Tibona Kecamatan Bulukumpa Kabupaten Bulukumba. Skripsi. Program Studi Akuntansi Fakultas Ekonomi dan Bisnis Universitas Muhammadiyah Makassar. Pembimbing Utama (Amran) dan Co-Pembimbing (Asriani Hasan)

Penelitian ini dilakukan untuk mengetahui seberapa besar tingkat partisipasi masyarakat dalam membayar pajak bumi dan bangunan di Desa Tibona Kecamatan Bulukumpa Kabupaten Bulukumba dan faktor-faktor yang mempearuhinya. Menggunakan metode pendekatan kuantitatif deskriptif .populasi dan sampel dalam penelitian ini seluruh wajib pajak bumi dan bangunan di Desa Tibona, Kecamatan Bulukumpa, Kabupaten Bulukumba, jumlah wajib pajak bumi dan bangunan berjumlah 3.310 jiwa. Teknik analisis data menggunakan observasi dan kuesioner . teknik analisis data menggunakan rumus uji t-test, hipotesis awal (H_1) penelitian minimal 65 persen. Perhitungan t-test satu sampel dengan menguji t-hitung lebih besar dari t-tabel yaitu 76,17 % . artinya bahwa H_1 diterima dan H_2 ditolak karena mencapai 76,17 % dari angka paling rendah 65%. Dengan demikian, tingkat partisipasi masyarakat sudah cukup baik.

Kata kunci : Partisipasi, Tingkat, Wajib Pajak , PBB

ABSTRACT

KHUSNUL KHAIRIAH, 2023, The Level of Community Participation in Land and Building Tax Payment in Tibona Village, Bulukumpa District, Bulukumba Regency. Thesis. Accounting Study Program, Faculty of Economics and Business, University of Muhammadiyah Makassar. Main Supervisor (Amran) and Co-Supervisor (Asriani Hasan)

This study was conducted to determine how much the level of community participation in paying land and building tax in Tibona Village, Bulukumpa District, Bulukumba Regency and the factors that affect it. Uses a descriptive quantitative approach method .population and sample in this study all land and building taxpayers in Tibona Village, Bulukumba District, Bulukumba Regency, the number of land and building taxpayers amounted to 3,310 people. data analysis techniques using the t-test formula, the initial hypothesis (H_1) of the study is at least 65 percent. The calculation of the t-test of one sample by testing of t-count is greater than the t-table which is 76.17%. meaning that H_1 is accepted and H_2 is rejected because it reaches 76.17% of the lowest figure of 65%. Thus, the level of community participation is quite good.

Keyword : Participation, Rate, Taxpayer, PBB