

CHAPTER III

RESEARCH METHOD

A. Research Method

1. Population and Sample

The population of this research are all of the civil servants in regional working unit in Daerah Istimewa Yogyakarta (SKPD DIY) which are consist of 34 agencies, offices, and secretariats. The respondents used as a samples are representatives from each SKPD who were chosen using purposive sampling.

Civil Servants chosen were they are part of the governmental employee. They should pay the Tax based on their income, and it automatically deducted by the institution they work in. As we can see that the usage of both Charity and Tax payment are for increasing the economic welfare of the nation, which is being part of government goals. That is why, this research wants to examine more about the implementation of UU no 36 / 2011 by measuring the civil servants' knowledge about charity knowledge, tax knowledge and charity and tax integration knowledge.

Muktiyanto (2008) in his research states that 54% of Indonesians have wrong perception about Charity deduction treatment. This research wants to know more, whether the Civil Servants, who are part of governmental employee and already familiar with the UU implementation have a good perception and knowledge about the Charity Knowledge, Tax

Knowledge, and Charity and Tax Integration Knowledge which are related to the Charity deduction treatment of Taxable income. Daerah Istimewa Yogyakarta is chosen because it is special region in Indonesia, so that being attention of its governmental.

2. Sampling Technique

There were 34 SKPD in Daerah Istimewa Yogyakarta determined as samples. Questionnaire were distributed into each SKPD in which would be given 5 questionnaire. This research used purposive sampling, which is using sampling technique method based on certain criteria. While the criteria on this sample are:

- a. The respondents are the civil servant on SKPD
- b. The respondents are moslem

3. Types and Source of Data

The data used in this research were primary data. Primary data is data collecting directly from the sources, questionnaire was used in this research. The primary data in this research obtained from the distribution of questionnaire into the Civil Servants of SKPD. The questionnaire are contains of some questions regarding with the charity knowledge, tax knowledge, charity and tax integration knowledge related with the *muzakki* and tax payers attitudes.

4. Research Instrument

The research instrument in this research is 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 to charity knowledge, tax knowledge and charity and tax integration knowledge.

5. Data Collection Technique

The data collection technique used in this research is questionnaire by distributing questions list. The question lists consist of four group components: charity knowledge, tax knowledge, charity and tax integration knowledge and *muzakki* and tax payers attitude factor regarding with payment of charity and tax income. The questionnaire were distributed into each SKPD in DIY by leaving it at the office. They were given 7 days after distribtuing for fulfilling the questionnaire. The confirmation to take the questionnaire was by texting one of the recipient in each SKPD.

6. Operational Definition and Variable Measurement

a. Independent Variable

The independent variable of this research are Charity Knowledge, Tax Knowledge and Charity and Tax Integration Knowledge. Charity Knowledge are obtained by the *muzakki* regarding to the definition, terms, treatment and the others through learning process. Tax Knowledge are obtained by the Tax Payers regarding to the definition, terms, treatment and the others which they got from learning process. integration of charity and tax knowledge are

something got by the tax payers regarding to the definition, terms, treatment and the others which they get from learning process.

All of those variables are measuring by the questionnaire from Soleh, Undergraduate Student of Universitas Indonesia with the title “Pengaruh Integrasi *Zakat* dan Pajak Terhadap Sikap *Muzakki* dan Wajib Pajak Orang Pribadi (Studi Kasus Terhadap Karyawan Swasta, Muslim di DKI Jakarta dan Sekitarnya)”.

b. Dependent Variable

The dependent variable of this research is *Muzakki* and Tax Payers Attitude regarding on Paying Charity and Income Tax. DR. James J. Spillane SJ defines attitude as making intention about the behavior of making decisions related with moral value. *Muzakki* and Tax Payers Attitude means the attitude related to the moral value of the *muzakki* and tax payers to pay the charity and income tax which both are obligation for every moslem and tax payer.

It is measured by the questionnaire from Soleh, Undergraduate Student of Universitas Indonesia with the title “Pengaruh Integrasi *Zakat* dan Pajak Terhadap Sikap *Muzakki* dan Wajib Pajak Orang Pribadi (Studi Kasus Terhadap Karyawan Swasta, Muslim di DKI Jakarta dan Sekitarnya)”.

c. Likert Scale

The instrument scale usage in this research is likert instrument which is the most popular. Scale used in social experiment. This scale

is to measure the attitude and perception for both individual and institution's about social phenomenon.

The scale determined as follows:

Table 3.1
Likert Scale

Explanation	Valuation
Strongly disagree	1
Disagree	2
Neutral	3
Agree	4
Strongly Agree	5

7. Data Quality Test

a. Descriptive Statistics

Descriptive statistics function is to reduce the data so that it will be easy to interpret. The descriptive statistics shows the data about minimum, maximum, mean, standar deviation and variance of each research variables. The minimum value indicates the minimum value chosen by the respondents from all questions in each variable. The maximum value indicates the maximum value chosen by the respondents from all questions in each variables. The mean value indicates the average value chosen by the respondents from all questions in each variable. The standard deviation value indicate the difference mean with the value of each respondent choose from its original number from all questions in each variable. The variance value indicates the mathematic index degree of deviation from its mean value from all questions in each variable. The data collected

using questionnaire which will be tested using descriptive statistics so that it becomes the source of an information.

b. Validity Test

Validity means the extent to which the accuracy of measuring instrument is implemented in the function size (Azwar 1986). In addition, validity is a measurement that indicates that the variable being measured is indeed the variable to be investigated by the researchers (Cooper and Schindler, in Zulganef, 2006). A questionnaire could be valid if its question on the questionnaire is able to reveal something that will be measured by the questionnaire. Nazaruddin and Basuki (2016) explain that the research instrument will be valid if the KMO $>0,5$ and the loading factor value is $>0,4$.

c. Reliability Test

Reliability is an indicator of the level of reliability or trust in a measurement result. A measurement is called reliable or has reliability if consistency gives the same answer. In a research, if one is consistent from one time to another, then the measurement is reliable and reliable in a certain degree (Morissan, Survey Research Method, 2012).

Reliability has at least three components as follows:

1. Stability.

Stability refers to the consistency of results. Reliability research serves to assist the interpretation and evaluation of research.

2. Internal consistency

Internal consistency is a test of each article (questions / statement contained in a measurement instrument, such as a questionnaire) in which the answers given by respondents will produce a certain scale

3. Equivalence

The equivalence component of a reliability test serves to assess a relative correlation between two tests and parallel measurements.

Nazaruddin and Basuki (2016) explained that the research instrument will be reliable if the cronbach alpha fulfills the following characteristics:

- 1) If the alpha value is $<0,50$ it could determine that the low reliability
- 2) If the alpha value is between $0,50 - 0,70$ it could determine that the moderate reliability
- 3) If the alpha value is between $0,70 - 0,90$ it could determine that the high reliability
- 4) If the alpha value is $>0,90$ it could be determine that the perfect reliability

d. Classical Assumption Test

Classical assumption test is using to test the sample data representative of the population. This test contains of:

1) Normality Test

Normality test is a test which its objective is evaluate whether the data distribution in a group or variables is normally or not. Normality test is used to determine the normal data collected or obtained from normal population.

2) Multicollinearity Test

Multicolleniariry test is used to test whether there is a correlation in each independent variables. This test will be free from multicolleniariry if the Variance Inflation Factor (VIF) in the test result table shows the value of <10 with the tolerance value >0.1 (Nazaruddin and Basuki, 2016).

3) Heteroskedaticity Test

The heteroskedaticity test aims to test whether the regression model get different variance from one residual to other observations (Ghozali, 2011). Gletser test is used for detecting whether there is heteroskedaticity or not by regressing the residual absolute value as a dependent with some independent variable available. If the alpha is $>0,05$ it can be concluded that the regression is free from heteroskedaticity.

e. Hypothesis Test and Data Analysis

1. Analysis Model

This research used simple regression analysis as an approach method to see correlation between the dependent variable and independent variable. In regression model, independent variable explains the dependent variable. In this regression, the relation of both variables are linier, means the changes in X variable will be followed by the Y variables permanently.

The simple regression analysis model can be draw as follows:

$$Y = a + b_1X_1 + b_2X_2 + b_3X_3 + e$$

Explanation:

Y = Attitude of paying Charity and Tax

a = intercept or constanta

b_{1,2,3} = regression coefficient

X₁ = Charity

X₂ = Tax

X₃ = Integration of Charity and Tax

e = error

2. Hypothesis Test

a. Simultaneously Significant Test (F Test)

This test attempts to test whether there is an influence of dependent and independent variables or not. If the analysis showed the f sig value < alpha 0,05 so that there is influence for both independent and dependent variable (Nazaruddin and Basuki, 2016).

b. Partial significant test (T-Test)

The influence of each independent variable with dependent variable can be seen in the t test (Nazaruddin and

Basuki, 2016). The criteria of hypothesis acceptance are as follows:

- 1) Sig value $<$ alpha 0.05 and regression coefficient is in line with the hypothesis, the hypothesis are accepted.
- 2) If the sig value $>$ alpha 0.05 and not in line with the hypothesis, the hypothesis are rejected.

c. Determination Coefficient Test

The determination coefficient test could be used to show the real prediction level from the regression test. The value of adjusted R square showed the ability level of regression model in explaining the variability of dependent variable. The amount of determination coefficient is 0 – 1. If the analysis result is closed with 0 means the less ability to explain. Otherwise if the result is close to 1, it means the more ability to explain the independent into dependent variable (Nazaruddin and Basuki, 2015).