The Effect Of Perception Values Of Karma Phala And Psychological Costs On Hotel Tax Deposition Compliance

Ni Luh Supadmi[a]   **I. D. G. Dharma Suputra**[b]

[a] Udayana University, Faculty of Economic and Business, niluhsupadmi@ymail.com
[b] Udayana University, Faculty of Economic and Business, dharma.suputra@ymail.com

Abstract
Purpose: This study aims to determine the effect of perceptions of the values karma phala teachings and psychological costs on the compliance of hotel tax payments that have been collected by hotel taxpayers in the Badung Regency.

Methodology: This research was conducted at 226 star hotels in the Badung Regency. The sampling technique in this study used a probability sampling method and the sample size was calculated using the Slovin formula. The number of samples analyzed in this study was 52 respondents. The data analysis technique uses multiple linear regression.

Findings: Based on the results of the research analysis found that the perception of the values of the teachings of karma phala and psychological costs have a positive effect on the compliance of hotel tax payments in the Badung Regency

Originality/Value: This study aims to determine by testing empirically the effect of perceptions of the values of Karma Phala teaching and psychological costs on hotel tax payment compliance that has been collected by hotel taxpayers in the Badung regency.

Introduction

The regional autonomy policy aims to achieve regional independence. According to Law Number 32 of 2004 concerning Regional Government, autonomous regions have the authority to regulate and manage the interests of local communities according to their own initiatives based on the aspirations of the community. The consideration of granting regional autonomy and fiscal decentralization is that the regions know better about the needs and minimum service standards for the community. It is hoped that the provision of regional autonomy can improve the welfare of the community by increasing regional economic growth, regional income and local revenue. Local Own Revenue is one of the sources of regional income used by the region to organize government and regional development. The local government seeks to increase Local Own Revenue by exploring the regional potential to reduce dependence on the central government.

Badung Regency is one of the regencies / cities in Bali Province which has the highest Local Own Revenue from local taxes, especially hotel taxes. The tax year 2018 still has hotel tax receivables that have not been paid by the taxpayer in the amount of 124,895,453,492.10 rupiah, (Regional Revenue Agency / Sedahan Agung, Badung Regency, 2019). Based on this data, there are still hotel taxpayers who are in arrears to deposit hotel taxes that have been collected from consumers. This condition indicates that there are hotel taxpayers who are not obedient in carrying out their tax obligations.

Taxpayer non-compliance may be caused by internal and external factors. This research only looks at internal factors, namely those originating from the individual itself, knowledge, culture, and religion. The research of Cakmak and Ahmet (2011) states that the local culture of the community is one of the factors that is thought to influence taxpayer behavior, and suggests conducting further studies on these variables. Based on the results of this study, the researcher is interested in examining the values of local wisdom that affect taxpayer compliance, namely the values of the teachings of karma phala and this is unique in this study.

The concept of the values of karma phala teachings that are believed by Hindus can act as a reference for behavior in everyday life. According to the values of the teachings of karma phala, good deeds will produce goodness, bad actions will result in evil (Kepramareni et

al., 2014). Good deeds are believed to produce intellectual, emotional, spiritual and creative energy in humans to always prioritize the creation of honesty, work ethic, and social integrity (Rosalina, 2017) including fulfilling tax obligations as a form of mandatory moral responsibility. taxes on the state (Bobek, Roberts, & Sweeney, 2007. The values of karma phala teachings for Hindus are the belief in the law of cause and effect, or the result of actions (Artana, 2009). hotels that have been levied by hotel taxpayers when providing services to consumers are the hotel obligation to collect, deposit and report taxes that have been collected to the local government through the Regional Cash. Normatively the hotel taxpayer has an obligation to deposit the tax collected from consumers to the local treasury If the taxpayer does not deposit As a result, there will be penalties in the form of interest of 2 percent per month from the amount owed and if proven to have committed a criminal act in the field of taxation which can cause loss to the state / region, a prison sentence may be imposed.

Another factor that is thought to affect taxpayer non-compliance is from the individual itself, namely the psychological cost or thought cost, namely feelings of anxiety, stress, frustration and anxiety that will arise and be felt by hotel taxpayers when they have to deal with tax authorities or when facing problems arising from the system. and applicable tax regulations. Taxpayers will experience anxiety, fear, and anxiety when committing tax evasion.

Based on these conditions, the researcher wants to examine the effect of the perceived values of the karma phala teaching and the psychological costs on the Compliance of Hotel Tax Collection Deposits in the Badung Regency. The main problems in this study are (1) Does the perception of the values of karma phala teachings affect the compliance of hotel tax payments that have been collected by hotel taxpayers in the Badung Regency. (2) Does the psychological cost affect the compliance of hotel tax deposits that have been collected by hotel taxpayers in the Badung Regency. This study aims to determine by testing empirically the effect of perceptions of the values of Karma Phala teaching and psychological costs on hotel tax payment compliance that has been collected by hotel taxpayers in the Badung regency.

Literature Review

This study uses the values of karma phala teachings, the theory of obedience and the Theory of Planned Behavior in developing hypotheses and the basis for discussion of research results.

The Doctrinal Values of Karma Phala

Karma phala (karma means deeds, phala means results) which means good deeds will produce good, bad deeds will produce badness (Kepramareni et al., 2014). It is this belief in karma phala towards the law of cause and effect that in turn provides a personal understanding and awareness that one must always be able to maintain his actions in order to accumulate good karma (actions) for the attainment of good phala (results).

The perspective of the law of Karma phala was chosen in this study because the teachings of karma phala are inherent in the lives of Hindus. The values of this karma phala teaching have been taught when a person is in the family circle, then during the Brahmacari period (the time of studying), and when he is in society. The teachings of karmaphala become a basis for Hindu mental attitude, where Hindus believe that every action in this life, when accompanied by Adharma's (bad) mental attitude, will definitely bring bad consequences, asked for or not, sooner or later and are felt or no, will appear by itself. Karmaphala as the basic teaching of self-control is the main teaching for improving human morals and ethics in social life. By understanding the essence of Karmaphala, it is impossible for humans to commit despicable actions that are clearly out of religious teachings and cause harm, destruction to others. Good deeds are believed to generate energy that is intellectual, emotional, and spiritual and be creative in humans to always prioritize the creation of honesty, work ethic, and social integrity (Rosalina, 2017) including the fulfillment of tax obligations as a form of taxpayer moral responsibility towards the state (Bobek, Roberts, & Sweeney, 2007) .

Compliance Theory

Tyler (1990) states that there are two basic perspectives in the sociological literature regarding obedience to the law, which are called instrumental and normative. The instrumental perspective assumes that individual compliance as a whole is driven by self-interest and responses to changes in behavior-related tangibles, incentives, and penalties.

Normative perspectives relate to what people consider moral obligations and go against their personal interests.

Theory of Planned Behavior

Theory of Planned Behavior (TPB) is a theory that explains individual behavior that arises because of the intention to behave (Ajzen, 2011). According to TPB, individual behavior in a society is influenced by several factors and emerges in a planned manner. Ghouri et.al., 2016 stated that there are several factors that give rise to the intention to behave, namely:

1.Behavioral Beliefs, namely individual confidence in the results of a behavior and evaluation of these results

2.Normative Beliefs, namely beliefs about the normative expectations of others and motivation to meet these expectations.

3.	Control Beliefs, namely beliefs about the existence of things that support or hinder the behavior to be carried out and their perceptions about how strong the things that support and hinder their behavior.

The Theory of Planned Behavior, if associated with this research is very relevant to explain the behavior of taxpayers in fulfilling their tax obligations. The karmaphala tattwa teaching beliefs in this study are related to normative beliefs. When an individual believes that their diversity values are able to lead to a prosperous life, that individual will behave positively. Hotel taxpayers who have high confidence in the existence of the law of karmaphala tend to behave obediently in fulfilling their tax obligations. Psychological costs are associated with behavioral beliefs and normative beliefs, namely when the hotel taxpayer is subject have feelings of anxiety, fear and restlessness when beliefs are not correct. In this case cost and time are important factors to consider in fulfilling their tax obligations. If taxpayers do not comply or commit tax violations, there will be psychological costs. Taxpayers' perceptions are related to how strong anxiety, fear, and anxiety are able to support taxpayer behavior to comply with taxes, this will affect the level of taxpayer compliance.

Psychological Costs

Psychological costs according to Eragbhe and Modugu (2014), psychological costs are mental pressure which refers to the effects caused and felt by taxpayers when they have to deal with tax matters. Taxpayers who have problems with taxation matters, when interacting with the tax system and authorities, they will experience feelings of anxiety, anxiety, and fear because they made mistakes in the process of fulfilling their tax obligations.

Lopes & Martins (2013) stated that according to Standford (1989) psychological costs consist of anxiety, stress and frustration caused by non-compliance with complex laws and regulations. The complexity of the tax system and regulations can increase the psychological costs incurred by taxpayers.

Hotel Tax

Badung Regency Regulation Number 15 Year 2011 regarding Hotel Tax, states that hotel tax is a tax on services provided by hotels. The hotel tax object is a service provided by a hotel with payment for supporting services and services as a completeness of a hotel that provides convenience and comfort, including sports and entertainment facilities.

Taxpayer Compliance

Taxpayer compliance is the obedience of taxpayers to implement the provisions in taxation laws and regulations. Supadmi (2009) states there are two tax compliance, namely:

1.   Formal compliance, namely a situation where the taxpayer fulfills tax obligations formally in accordance with the provisions of the taxation law.

2.   Material compliance is a condition where taxpayers meet all material provisions of taxation, that is in accordance with the contents and spirit of taxation law. Material compliance can also include formal compliance.

Research Hypothesis

The effect of perceptions of the values of karmaphala teachings on compliance with hotel tax payments in the Badung Regency.

The values of karmaphala teachings that are believed by taxpayers are expected to provide awareness to taxpayers in compliance with fulfilling their tax obligations. Theory of Planned

Behavior, in this study is related to normative Beliefs, When taxpayers have the belief that the values of karmaphla teachings will be able to lead to tranquility and welfare of human life from paid taxes, the taxpayer will lead to positive behavior. Research conducted by Benk et al., (2016) found that religiosity has a positive effect on taxpayer compliance. Based on previous theoretical studies and empirical research, the hypotheses proposed in this study are:

H1: The values of karma phala teachings have a positive effect on taxpayer compliance of star hotels in the Badung Regency.

The effect of psychological costs on compliance with hotel tax payments in the Badung Regency

The psychological costs referred to in this study are the fear, anxiety, and restlessness felt by taxpayers in fulfilling their tax obligations. Psychological costs, if related to the Theory of Planned Behavior, namely behavior beliefs and control beliefs, if the taxpayer is convinced of the results of his actions and there is an evaluation of the results of his actions, then the taxpayer will avoid behavior that causes psychological costs that are greater than the cost of tax compliance. Research by Lopes & Martins (2013) found that high psychological costs can increase taxpayers' desire to behave obediently. Based on previous theories and empirical studies, the hypotheses proposed in this study are:

H2: Psychological costs have a positive effect on compliance of star hotel taxpayers in the Badung Regency.

Research Methodology

This research uses an associative quantitative approach. The quantitative approach is a research method that is based on the philosophy of positivism, which is used to examine certain populations and samples that aim to test predetermined hypotheses (Sugiyono, 2017). Associative research is research that aims to determine the relationship between two or more variables (Sugiyono, 2017). The results are expected to provide empirical evidence regarding the effect of perceptions of the values of karmaphala teachings and psychological costs on payment compliance of hotel taxpayers in the Badung Regency.

Research sites

The location of the research was conducted at hotels in the Badung Regency. The reason for choosing the research location is because there are still star hotel taxpayers in arrears to deposit the taxes that have been collected.

Types and Sources of Data

Types of data based on their nature

The types of data used in this study are:

1. Qualitative data is data in the form of words, sentences, schemes, and pictures (Sugiyono, 2017). The qualitative data used in this research is data on research instruments, literature, journals and books.

2. Quantitative Data is data in the form of numerical data or qualitative data (Sugiyono, 2017). The quantitative data used in this study is the data on the number of hotel taxpayers in the Badung Regency.

Types of data based on the source

Sources of data used in this study are:

Primary data, namely data obtained directly from the source, both individuals and groups (Sugiyono, 2017), such as the results of interviews or questionnaires.

Secondary data, namely data obtained by researchers through intermediaries, such as from other people or documents (Sugiyono, 2017), such as the number of hotels in the Badung Regency.

Research Instruments

Research instruments are used to measure the value of the variables studied, so the number of instruments used depends on the number of variables studied (Sugiyono, 2017). The measurement scale used in this study is the Likert scale. Likert scale is the scale used to measure the attitudes, opinions and perceptions of a person or group of people about social phenomena (Sugiyono, 2017.Research instruments and statement indicators for measuring each variable in the study are as follows:

Karmaphala Teaching Values (X1)

The values of karmaphala teachings that are understood by taxpayers are expected to be able to raise awareness of hotel taxpayers in fulfilling their tax obligations. If a taxpayer believes

that good deeds will result in good results, then the taxpayer will comply in fulfilling their tax obligations. In this study to measure the values of the teachings of karmaphala the following indicators will be used.

1. Confidence, namely the taxpayer believes that if he does good, he will get a good reward.

2. Knowledge, namely with religious knowledge possessed by taxpayers, taxpayers will make religion the source of all sources of law.

3. Experience, namely the experience possessed by the taxpayer will be a guide for behavior.

4.Living, namely with the belief, knowledge and experience of taxpayers as social beings, the taxpayers will understand more about their rights and obligations.

5.Practice, namely the taxpayer will carry out his tax obligations in accordance with the prevailing religion and law.

Psychological Costs (X2)

The psychological cost is the feeling of fear, anxiety, and anxiety that a taxpayer feels when he commits tax evasion. Lopes & Martins (2013) to measure psychological costs using the following indicators.

1. State of mind when filling in a very complex tax document.

2. Pressure when dealing with tax authorities.

3. Pressure when dealing with a complex tax system.

4. Concerns about tax evasion.

Hotel Tax Deposit Compliance (Y)

Hotel tax deposit compliance is the obedience of hotel taxpayers to deposit taxes that have been collected into the regional treasury in accordance with the provisions in the regulations and Badung regency local tax law. The indicators used to measure compliance according to Gading and Suandy (2014) are as follows:

1. SPTD form filling correctly.

2. Calculate and calculate the tax owed correctly.

3. Pay payable taxes on time

4. Report SPTD on time.

Population and Sample Determination Methods Population and Research Samples

The population in this study were 226 star hotels in the Badung Regency. The sample is part of the number and characteristics of the population (Sugiyono, 2017: 137). The sample size used in this study was calculated using the Slovin formula (Siregar, 2013: 34), as for this study using the Slovin formula because in sampling, the number must be representative so that the research results can be obtained generalized and the calculation does not require a table of the number of samples, but it can be done with simple formulas and calculations namely:

$n = N / ((1 + Ne \char`\^ 2))$

Information :

n = sample size

N = population size (number of taxpayers)

e = percentage of leeway for uncertainty due to tolerable sampling error, namely 10 percent

Based on these calculations, the sample in this study were 69 hotel taxpayers. The sampling technique in this study uses a probability sampling method, where every individual or object in a population has the same opportunity to be selected as research samples (Sugiyono, 2017: 140).

Data Analysis Methods

Data Quality Test

Measurement and testing of a questionnaire or hypothesis is highly dependent on the quality of the data used in the test. Questionnaires as research instruments must first be tested for reliability and validity by carrying out the following tests.

a) Validity Test

Tests carried out using Pearson product moment correlation method. According to Ghozali (2016) a variable is said to be valid if the Pearson correlation value is greater than 0.50 and the significance value is smaller than the alpha determined. In this study, the alpha value was 0.05, because it was considered quite significant.

b) Reliability Test

The measurement reliability test in this study was carried out using Cronbach's alpha. The Cronbach`s alpha coefficient that is more than 0.6 is called reliable. This indicates the

reliability of the instrument. In addition, the Cronbach`s alpha which is getting closer to 1 shows the higher the reliability.

Data analysis technique

Data analysis uses descriptive statistics and inferential statistics. Descriptive statistics are used to answer questions that require descriptive answers, such as the mean, median, and standard deviation of each respondent's answer. The data were analyzed using the following steps: (a) Data Verification, namely re-checking the questionnaire that the respondent had filled in to ensure whether all the questions had been answered completely by the respondent. (b) Calculating the Answer Value. Inferential statistics to test the hypothesis using multiple linear regression (Multiple Regression Analysis). This analysis is intended to reveal intermediate influences some independent variables with bound variables. The multiple regression model equation in this study is as follows:

$$Y = a_0 + \beta_1 X_1 + \beta_2 X_2 + e \dots\dots\dots\dots\dots\dots\dots\dots (1)$$

Where:

Y = Compliance with Hotel Tax Deposit a_0 = Constant

β_1 - β_2 = Regression Coefficient

X1 = Perception of Karmaphala Teaching Values X2 = Psychological Costs

e = Standard Error

3.5.3   Classic Assumption Test

The regression model must meet several assumptions called classical assumptions. The classical assumption test is carried out to avoid biased data collection. The classical assumption tests carried out in this study are as follows:

Normality Test

The normality test is used to test whether the distribution of a data follows or is close to normal. The normality test can be done using the Kolmogorov-Smirnov method, by looking at the significance at 0.05. If the resulting significant value> 0.05, it will be normally distributed.

Multicollinearity Test

Muliticollinearity is a situation where the independent variables are correlated with one another, then one of the independent variables is eliminated. To test for multicollinearity, it is

done by looking at the VIF (Variance Inflating Factor) value with the criteria according to Ghozali (2016), namely:

1)   If the tolerance number is above 0.10 and VIF> 10, it is said that there is a symptom of multicollinearity.

2)   If the tolerance number is above 0.10 and VIF <10, it is said that there are no symptoms of multicollinearity.

c)   Heteroscedasticity Test

The heteroscedasticity test was carried out to see whether or not the variance of the residuals from one observation was equal to another. If the residual has a variance same, called homoscedasticity, and if the variance is not the same heteroscedasticity occurs. With the Glejser test, heteroscedasticity occurs if the significance value between the independent variables and the absolute residuals is greater than 0.05. Meanwhile, homoscedasticity occurs if the significance value is smaller than 0.05.

Model Feasibility Testing, Coefficient of Determination and Hypotheses

a)   Model feasibility test (F test)

The F test is used to test whether the research model is fit to be used as an analysis tool. If the results of the F test are significant or the probability value is<0.05, then the research model is declared fit for use. This means that the independent variable is able to explain the dependent variable (Ghozali (2016).

b)   Coefficient of Determination (Adj R2)

The coefficient of determination in linear regression is often defined as how much the ability of all independent variables to explain the variance of the dependent variable seen from its adjusted R2. The choice of adjusted R2 value is because this study uses multiple regression analysis with more than one variable number. The coefficient of determination varies between 1 (one) and 0 (zero). If R2 = 1, it means that 100 percent of the total variation in the dependent variable can be explained by the independent variable. However, if the value of R2 = 0, it means that there is no total variation of the dependent variable which can be explained by the variation of the independent variable (Wirawan, 2014: 244).

c)   Hypothesis Testing (t test)

The t test is used to test the hypothesis of how much influence the independent variable has on the dependent variable. The real level or alpha (α)) used is 5 percent (0.05). If the significance of t is greater than α = 0.05, then H0 is accepted and H1 is rejected. This means that there is no influence between the independent variable and the dependent variable. Conversely, if the significance level <0.05, then H1 is accepted meaning that there is an influence of the independent variable on the dependent variable (Ghozali (2016).

Research Result and Discussion

Description of Research Respondents

The number of samples in this study were 69 respondents, but only 52 returned questionnaires. So the number of samples analyzed in this study was 52 respondents.

Characteristics of Respondents

Characteristics of respondents based on gender, level of education, and years of service are presented in Table below.

1. Gender

Based on the results of the study, a description of the gender of the respondents is presented in Table 1 below.

Table 1 Characteristics of Respondents by Gender

No.	Gender	Amount of respondents (people)	Percentage (%)
1.	Male	25	48
2.	Female	27	52
	Total	52	100

Source: Data processed in 2020

Table 1 shows that 48 percent of the respondents are male and 52 percent are female. This means that the percentage of women's involvement in handling tax obligations in hotels is more than that of men.

2. Education Level

Based on the research results, the education level of the respondents is presented in Table 2 below.

Table 2 Characteristics of Respondents Based on Education Level

No.	Education Level	Number of respondent s (people)	Percentag e (%)
1.	High School	5	10
2.	S1	30	58
3.	S2	2	3
4.	Others	15	29
	Total	52	100

Source: Data processed in 2020

Table 2 shows the education level of respondents at most is S1, namely 58 percent, SMA as much as 10 percent, S2 as much as 3 percent and Others as much as 29 percent. Judging from the level of education related to tax obligations, most of them are carried out by S1 graduates.

3. Age

Based on the research results, the age of the respondents is presented in Table 3 below.

Table 3 Characteristics of Respondents by Age

No.	Age	Number of Respondents (people)	Percentage (%)
1.	21– 30 years	19	36
2	31– 40 years	31	60
3.	41– 50 years	1	2
4.	>50 years	1	2
	Total	52	100

Source: Data processed in 2020

Table 3 shows the age of the most respondents in the range 31 to 40 years, as much as 60 percent. Judging from the age of the part that carries out tax obligations, including the age that is quite experienced and productive.

Results of Testing Research Instruments

Validity testing is carried out to measure whether each research instrument is valid as an indicator of the variable being studied. If the factor analysis has been carried out by correlating the number of factor scores with the total score and getting the correlation of each factor is positive and greater than 0.3, then the factor is a strong construct and the instrument has good construction validity (Sugiyono, 2017:215) . The results of the research instrument validity test are presented in Table 4 below.

Table 4 Results of the Research Instrument Validity Test

No	Variable	Indicator	Correlation Coefficient	Description
1.	Perception of Karma Phala Teaching Values	X1.1	0,781	Valid
		X1.2	0,768	Valid
		X1.3	0,912	Valid
		X1.4	0,781	Valid
		X1.5	0,766	Valid
2.	Psychological Costs	X2.1	0,738	Valid
		X2.2	0,919	Valid
		X2.3	0,839	Valid
		X2.4	0,491	Valid
3.	Hotel Tax Deposit Compliance	Y1.1	0,878	Valid
		Y1.2	0,633	Valid
		Y1.3	0,550	Valid
		Y1.4	0,841	Valid
		Y1.5	0,735	Valid

Source: Data processed in 2020.

Based on Table 4 shows that all indicators of research variables used have a correlation coefficient value above 0.3, meaning that all indicators used are declared valid and can be continued in the next analysis.

Classic Assumption Testing

a) Normality Test

Normality testing aims to test whether in the regression model, residual variables have normal or near normal data distribution. The test results between the significance levels obtained from the calculation results are compared with the alpha level used. The data is said to be normally distributed if the Asymp.sig value> alpha, the test results using the Kolmogorov-Smirnov test are presented in Table 5 below.

Table 5 Normality Test Results

		Unstandardi zed Residual
N		52
Normal Parameters[a,b]	Mean	,0000000
	Std. Deviation	1,70925068
Most Extreme Differences	Absolute	,121
	Positive	,107
Negative		-,121
Test Statistic		,121
Asymp. Sig. (2-tailed)		,054[c]

Source: Data Processed in 2020

Based on Table 5 shows that the Asymp. Sig> α = 0.05, it can be concluded that all data used in the regression equation are normally distributed data.

b) Multicollinearity Test

Multicollinearity test is performed to prove whether there is a linear relationship between one independent variable and another independent variable. Multicollinearity test results are carried out by looking at a tolerance value above 0.1 and a Variance Inflation Factor (VIF) value below 10 which means there are no symptoms of multicollinearity. The multicollinearity test results are presented in Table 6 below.

Table 6 Multicollinearity Test Results

Model	Unstandardized Coefficients		Standardiz ed Coefficient s			Collinearity Statistics	
	B	Std. Error	Beta	t	Sig.	Toleranc e	VIF
(Constant) X1	3,089	2,491		1,24 0	,221		
X2	,631	,115	,588	5,48 7	,000	,934	1,070
	,226	,103	,236	2,20 4	,032	,934	1,070

Source: Data Processed in 2020

Table 6 shows that the tolerance value of the independent variable is above 0.1 and the VIF value is below 10. So it can be concluded that the model used in the regression equation has no symptoms of multicollinearity.

Heteroscedasticity Test

Heteroscedasticity testing is performed to determine whether the regression model has an inequality of variants. To detect the presence or absence of heteroscedasticity, the Glejser model is used, provided that the significance value is above 0.05, which means that there is no heteroscedasticity. The results of the heteroscedasticity test are presented in Table 7 below:

Table 7 Heteroscedasticity Test Results

Model	Unstandardized Coefficients		Standardize d Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant) X1	,884	1,562		,566	,574
X2	-,041	,072	-,083	-,573	,569
	,094	,064	,210	1,455	,152

Source: Data processed in 2020

Based on Table 7, it shows that the significance level of each independent variable is greater than 0.05, it can be concluded that the regression model is free from heteroscedasticity symptoms.

4.4 Descriptive Statistics

Descriptive statistics in this study are presented to provide information about the characteristics of the research variables, including: minimum value, maximum value, average and standard deviation where N is the number of research respondents. Results Descriptive statistics are presented in Table 8 below.

Table 8 Descriptive Statistics Test Results

	N	Minimum	Maximu m	Mean	Std. Deviation
X1	52	13	25	21,13	2,197
X2	52	10	18	13,77	2,462
Y	52	15	24	19,54	2,355
Valid N (listwise)	52				

Source: Data processed in 2020

Based on Table 8 shows that the descriptive statistics of each variable studied are described as follows:

(1) The perception variable of Karma Phala Teaching Values has a minimum value of 13, a maximum value of 25 with an average value of 21.13 with a standard deviation of 2.197 This means that 21.13 percent of the perceptions of the values of karma phala teachings affect compliance with tax payments of star hotels. in the Badung Regency.

(2) The psychological cost variable has a minimum value of 10, a maximum value of 18, an average value of 13.77 with a standard deviation of 2.462. This means that 13.77 percent of the psychological costs affect the compliance of tax payments for star hotels in the Badung Regency.

Model Feasibility Test (F Test)

Model feasibility test is used to determine the feasibility of multiple linear regression models as a test analysis tool on the effect of independent variables on the dependent variable. The probability level used is α = 0.05. If the significance in the Annova table is smaller than α = 0.05, then it is worth using. Based on the results of the calculation of multiple linear regression, it shows that the significant F = 0.000 is smaller than 0.05, so the regression model is appropriate to be used to predict the effect of perceptions of the values of karmaphala teachings and psychological costs on compliance with hotel tax payments in the Badung Regency.

Test of the Coefficient of Determination (Adj R2)

The coefficient of determination (adjusted R2) basically measures how much the model's ability to explain the variation of the independent variables. The adjusted R square value is 0.452, meaning that 45.2 percent of hotel tax payment compliance variables in the Badung Regency can be explained by the variable perception of the values of karma phala teachings and psychological costs. Meanwhile, the remaining 54.8 percent is influenced by other factors not included in the research model.

Hypothesis Testing (t test)

Hypothesis testing was conducted to determine the effect of the variable perceptions of the values of karma phala teachings and psychological costs on the

compliance of hotel tax payments in the Badung Regency. The test results are presented in Table 9 below.

Table 9 t-test results

Model	Unstandardized Coefficients		Standardize d Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant) X1	3,089	2,491		1,240	,221
X2	,631	,115	,588	5,487	,000
	,226	,103	,236	2,204	,032

Source: Data processed in 2020

1) Hypothesis testing of the effect of the variable perception of the values of karma phala teachings on hotel tax payment compliance in the Badung Regency. Based on the results of the t-test, the t value is 5.487 with a significance value of 0.000 $<\alpha$ (0.05), so H0 is rejected. This means that the variable perceptions of the values of karma phala teachings have a significant effect on the compliance of hotel tax payments in the Badung Regency.

2) Hypothesis testing of the effect of psychological costs on hotel tax payment compliance in the Badung Regency. Based on the results of the t-test, the t value is 2.204 with a significance value of 0.032 $<\alpha$ (0.05), so H0 is rejected. This means that the psychological cost variable has a significant effect on the compliance of hotel tax payments in the Badung Regency.

Multiple Linear Regression Analysis

To determine the effect of the variable perceptions of the values of karma phala teachings and psychological costs on compliance with hotel tax payments in the Badung Regency, multiple linear regression statistical analysis, t-test and F-test were used. The analysis is processed with a computer program package, namely the Statistical Package for Social Science (SPSS). The results of the analysis are presented in Table 10 below.

Table 10 Multiple Linear Regression Test Results

Variabel	Unstandardized Coefficient		Standardized Coefficient	t-count	Sig.
	B	Std. Error	Beta		
Constant	3,089	2,491		- 1,240	0,221
X1	0,631	0,115	0,588	5,487	0,000
X2	0,226	0,103	0,236	2,204	0,032
R Square		0,473			
Adjusted R Square		0,452			
Fhitung		22,021			
Sig. F		0,000			

Source: Data processed in 2020

Based on Table 10, the multiple linear regression equation of the variable perception of the values of the teachings of karma phala and psychological costs on compliance with hotel tax payments in the Badung Regency is as follows:

Y = 3.089 +0.631 (X1) + 0.266 (X2) + e

Based on this equation, the variable perceptions of the values of karma phala teachings and psychological costs affect the compliance of hotel tax payments in the Badung Regency. The value of the constant is 3.089, which means that if the variable perception of the values of the teachings of karma phala (X1), psychological costs (X2) is constant, then compliance with hotel tax payments in the Badung Regency (Y) increases by 3,089 units.

1.$\beta1$ = 0.631 this means that if the variable perception of the values of the teachings of karma phala (X1) increases by one unit, the compliance of hotel tax payments in the Badung Regency (Y) will increase by 0.631 units, assuming the other independent variables are constant.

2.$\beta2$ = 0.266, this means that if the psychological cost (X2) increases by one unit, the compliance of hotel tax payments in the Badung Regency will increase by 0.266 units, assuming the other independent variables are constant.

Discussion of Research Hypothesis Testing Results

The results of hypothesis testing show. The variable perceptions of the values of karma phala teachings and psychological costs affect the compliance of hotel tax payments in the Badung Regency. The discussion for each of the hypothesis test results will be explained below.

1) The Effect of Perceptions of the Values of the Karma Phala Teaching on Compliance with Hotel Tax Payments in the Badung Regency.

The results showed that the perception of the values of karma phala teachings had a positive effect on the compliance of hotel tax payments in the Badung Regency. This means that the higher the perception of the values of the karma phala teachings of a person or individual, the higher the compliance of hotel tax payments in the Badung Regency. The values of karmaphala teachings that are believed by taxpayers are expected to provide awareness to taxpayers to comply with their tax obligations. The results of this study support the Theory of Planned Behavior, namely normative Beliefs, when taxpayers have the belief that the values of karma phala teachings, that is, every action that is done must have a result. If taxpayers do not comply with their tax obligations in accordance with the applicable laws and regulations, then legally they will be subject to sanctions, both administrative and criminal sanctions. This condition will be able to lead taxpayers to behave positively, namely obediently to carry out tax obligations for the sake of tranquility in their life and human welfare, because the taxes paid will be used to finance government expenditures, both routine and development expenditures. The results of this study are in line with research conducted by Benk et al., (2016) which found that religiosity has a positive effect on taxpayer compliance.

2) The Effect of Psychological Costs on Compliance of Hotel Tax Payment in the Badung Regency.

The results showed that psychological costs have a positive effect on compliance with hotel tax payments in the Badung Regency. This means that the greater the psychological costs to be borne by taxpayers, the higher the level of compliance with hotel tax

payments in the Badung Regency. The psychological costs referred to in this study are the fear, anxiety, and anxiety felt by taxpayers if they do not fulfill their tax obligations in accordance with the applicable tax regulations. The results of this study support the Theory of Planned Behavior, namely behavior beliefs and control beliefs. That is, if the taxpayer is sure of the results of the actions taken and there will be an evaluation of the actions carried out, the taxpayers will avoid behaviors that cause psychological costs that are greater than the cost of tax compliance. The results of this study also support research conducted by Lopes & Martins (2013), who found that high psychological costs can increase the desire of taxpayers to behave obediently

Conclusions and Suggestions

Conclusion

Based on the analysis, the results of this study can be concluded as follows.

Perceptions of the values of karma phala teachings have a positive effect on compliance with hotel tax payments in the Badung Regency. This means that the higher the perception of the values of the karma phala teachings of the taxpayer, the higher the compliance with hotel tax payments in the Badung Regency.

Psychological costs have a positive effect on compliance with hotel tax payments in the Badung Regency This means that the greater the psychological costs to be borne by taxpayers, the higher the level of compliance with hotel tax deposits in the Badung Regency.

This study has limitations on conclusions based on perceptions of hotel taxpayer at Badung Regency only so that it cannot be generalized to all star hotels in Indonesia. Future studies can use this research as one of the references regarding perceptions of hotel taxpayers other regional.

Suggestions

Suggestions that can be submitted in this study are as follows:

The variables in this study, namely the perception of the values of karma phala teachings and psychological costs only affect 45.2 percent of hotel taxpayer compliance. Meanwhile, 54.8 percent is influenced by other factors. The next researcher can use other variables, such as the level of understanding and awareness of taxpayers that can affect hotel taxpayer compliance and can expand the research sample of other types of taxes such as restaurant taxes.

The Badung Regency Government, in particular the regional apparatus organizations related to the collection of regional taxes, must routinely provide socialization to taxpayers regarding the prevailing laws and regulations.

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