Available online at www.rajournals.in

International Journal of Management and Economics Invention

ISSN: 2395-7220

DOI: 10.47191/ijmei/v8i9.03

Volume: 08 Issue: 09 September 2022

International Open Access

Impact Factor: 7.193 (SJIF)

Page no.-2623-2630

The Influence of the Application of Online Transaction Monitoring on the Compliance Level of Restaurant Taxpayers in Manado City

Vinia Agnesita Panay [1], Jullie Sondakh [2], Steven Tangkuman [3]

[1,2,3] Department of Accounting, Faculty of Economic and Business, Sam Ratulangi University, Indonesia

ARTICLE INFO

Published Online:
12 September 2022

Corresponding Author:
Vinia Agnesita Panay

ABSTRACT

Indonesia is even in confrontation with lower tax revenues. This can be confirmed by the average tax ratio in 2014-2021, just 11%, compared to countries in the Asia Pacific, which contain a tax ratio of 21%. The low compliance of the taxpayer chooses the tax revenue. One of the ways the government can enhance taxpayer compliance is by executing online transaction monitoring. This study aims to assess the influence of online transaction monitoring applications on restaurant taxpayer compliance. This study uses a quantitative method. We achieved this research in restaurants recorded with the Manado City Revenue Agency. The sample in this study is a restaurant that has been installed with online transaction monitoring. The sample used in this study has as many as 30 respondents using a purposive sampling method. The data analysis is simple linear regression. The results of this study show that online transaction monitoring applications significantly affect restaurant taxpayer compliance.

KEYWORDS: Online Transaction Monitoring Application, Restaurant Taxpayer Compliance

1. PRELIMINARY

1.1 Background

Tax accounting is created because of a basic principle regulated in the Taxation Law, and its formation is affected by the taxation function in implementing it as a government policy. The government policy in question is taxpayer compliance as one of the strategic targets of the Directorate General of Taxes in 2017, namely high taxpayer compliance, targeting corporate taxpayers, non-employee individual taxpayers, and land-building tax. These types of taxpayers are potential taxpayers who make a large contribution to tax revenue, considering that the Directorate General of Taxes has made various strategic efforts to maximize tax revenue. (Ramadhani et al.. 2021)

Taxpayer compliance research is important because it relates to taxation issues. This can be proven by data from the Ministry of Finance (news.ddtc.co.id) , namely the tax ratio in 2014 13.7%, in 2015 11.6%, in 2016 10.8%, in 2017 10.7%, in 2018 11, 65% in 2019 12.2%, in 2020 8.33% and in 2021 9.11% so that from 2014-2021 Indonesia's average tax ratio is at 11%. Based on data from the Organization for Economic Cooperation and Development (OECD), the tax ratio in several countries, especially the Asia Pacific countries, reached 21%, and Indonesia is in the lowest tax ratio of 17 Asia Pacific countries.

Taxpayer compliance is one of the primary issues in the self assessment system (Hasan & Dahliana, 2012). A system that gives full authority to taxpayers to calculate their tax obligations is used as an opportunity for taxpayers to avoid tax and manipulate tax reports. It happens because of the lack of guidance and supervision of the tax authorities with taxpayers so that fraud occurs.

Tax revenue problems are divided into two: passive resistance by taxpayers by not carrying out a planned business because of social habits and active resistance by taxpayers by avoiding taxes and committing tax evasion. According to Darussalam (2016), tax problems in Indonesia occur due to the influence of the low level of taxpayer compliance which is common in various countries, such as the lack of awareness of taxpayers to report their taxes and manipulation in tax payments, thus having an impact on tax revenue for the state. One of the innovations in increasing taxpayer compliance is the application of online transaction

monitoring. Online transaction monitoring is a tool imposed on taxpayers to compare the results obtained or transactions of a business online which aims to minimize manipulation by taxpayers, thereby increasing tax revenue. This tool records taxpayer transaction data to avoid fictitious internal reports because transaction data recording devices can find substantial taxpayer income. Meanwhile, this tool is

useful for local governments regarding transparency, accountability, effectiveness, and efficiency in tax collection (Dirgahayusa & Yasa, 2021). The transaction data recording device can increase tax revenues from hotels, entertainment, parking, and restaurants, affecting the amount of Regional Original Income. Therefore, applying a transaction data recording device (tapping box) effectively overcomes tax fraud. This is because the transaction data recording device provides a transparent illustration of the charge of tax that must be expended by taxpayers and will have a significant impact on local tax revenues. The application of transaction data recording devices will increase taxpayer compliance when paying (Yudha et al., 2021)

The object of this research is corporate or restaurant taxpayers. This is because the restaurant tax is the largest contributor to Regional Original Income (Yudha et al., 2021). The object of the restaurant tax is the service provided at the restaurant. The service is the sale of food and/or beverages consumed by buyers on the spot or elsewhere, including catering/catering services. Restaurant tax has a tax rate of 11%. According to Hasanusi (Sarumpaet and Sukmasari, 2021), a restaurant tax is a reliable way to increase local tax revenues. This is due to the increasing number of restaurants and cafes established in the area and offset by people's purchasing power. Therefore, through local regulations regarding electronic tax payments (e-billing), the government implements an online tax monitoring system using online transaction monitoring to prevent tax leakage in restaurants.

Since 2019 the City of Manado has begun implementing online transaction monitoring. Online transaction monitoring based on the direction of the Corruption Eradication Commission's Prevention Supervision Coordination Team is budgeted by Bank SulutGo. The implementation of transaction data recording devices was held in November 2020 with an initial target of installing 200 transaction data recording devices in hotels, restaurants, parking, and entertainment and completed in March 2021 with a total of 163 devices applied to restaurant taxpayers. Below is the target and realization of restaurant tax in Manado City from 2019 to 2021.

Table 1. Manado City Restaurant Tax Target and Realization The year 2019-2021

YEAR	TARGET	REALIZATION	ACHIEVEMENTS (%)
2019	Rp79.820.000.000,00	Rp81.820.000.000,00	115,48 %
2020	RP92.986.263.480,00	Rp51.532.695.823,00	55,42 %
2021	Rp79.320.000.000,00	Rp65.158.981.781,00	82,15 %

Source: *Primary Data Processed, 2022*

It can be seen from table 1 that in 2020 tax revenues decreased compared to 2019, with the realization reaching Rp. 81,820,000,000.00 from the target of Rp. 79,82,000,000.00 with a percentage of 115.48%. only Rp51,532,695,823.00 from the target of Rp92,986,263,480.00 with an achievement of 55.42%. In 2021, tax revenues through restaurant taxes will increase again, and the realization of restaurant taxes in 2021 will be at Rp. 65,158,981,780.00 from the target of Rp. 79,320,000,000.00 with an achievement of 82.15%.

Founded on the explanation above, the researcher is curious to conduct a study entitled "The Influence of the

Application of online transaction monitoring on the Compliance Level of Restaurant Taxpayers in Manado City."

2. LITERATURE REVIEW

2.1 Tax

The definition of tax, according to experts, as expressed by Prof. Dr. Rachmat Soemitro, S.H (Mardiasmo, 2019:3), taxes are someone's assistance to the circumstances treasury founded on the regulation without receiving common benefits which are directly stipulated to pay for the public interest. From this description, it can be supposed that taxes have the subsequent components:

1) The state has the right to collect taxes through contributions in the form of money.
2) Taxes are collected based on applicable and compelling laws and regulations.
3) There is no counter-achievement from the state so that it can be directly determined.
4) Taxes are used for the needs of the state and society.

2.2 Tax Collection System

Susyanti and Dahlan (2020:7) suggest that the tax collection system is classified as follows:

1) Self-Assessment System. This system is used in state taxes/central taxes. In this system, taxpayers have confidence in calculating, depositing, and self-reporting their tax obligations.
2) Official Assessment System. The system used for local tax collection is with the tax apparatus determining the amount of tax, while taxpayers are more passive.
3) Withholding System. Tax collection by the tax authorities involves other taxpayers in the system used in local and central taxes.

2.3 Restaurant Tax

Restaurant tax which has been explained in Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments articles 1 paragraph (43) and (44), is included in the Tax on Certain Goods and Services (PBJT) sold and/or handed over to consumers such as food and/or beverages provided, either directly or indirectly or through restaurants. A restaurant is a facility for delivering Food and/or Beverage services for a fee (UU HKPD article 1 paragraph (45))

2.4 Online Transaction Monitoring

An online transaction monitoring system is applied to taxpayers to capture local tax data in real-time and online. This tool helps supervise the tax authorities for compliance with reporting and depositing taxes, especially local taxes reported by taxpayers/selfassessment (Bapenda, 2021:1).

The following are the types of online transaction monitoring that are applied and their functions based on the Regional Revenue Agency concerning Regional Tax Transaction Data Recorders (2021:2):

1) Online POS (Point Of Sale) is a system used for varied retail corporations that whole buying and selling commerce. Online Pos can be regarded as a modern version of a conventional cash register with an online system.

2) Interceptor box or tapping box is a tool installed on the POS (for taxpayers who already have one) that functions to record data and send it online to the Bapenda server.

3) Client Reader, useful for interfaces in the Local Revenue Agency transaction monitoring system with web services and accessing transaction data on the taxpayer system. The Client Reader application is installed on the taxpayer.

2.5 Tax Compliance

According to Siti Kurnia Rahayu (2017:193), there are two types of tax compliance scilicet:

1) Formal tax compliance is the obedience of taxpayers in fulfilling the formal provisions of taxation. Legal compliance consists of:

a. Timely in registering to obtain a tax identification numeral.
b. Fortunate in depositing taxes owed.
c. Fortunate reporting taxes that contain been produced and the taxation calculation. 2) Material tax compliance is taxpayer compliance in fulfilling the material provisions of taxation. Material compliance consists of: a. Accurate in calculating the tax payable following tax regulations.
b. Appropriate in estimating the tax owed following tax regulations.
c. Appropriate in cutting and managing taxes (taxpayers as third parties)

Based on the theory, online transaction monitoring devices are implemented, so taxpayers report their taxes honestly and on time. Online transaction monitoring becomes an e-monitoring (supervision system) to detect all transactions with taxpayers. Thus tax revenue becomes more contributory to the transparency of tax revenues and increases local revenue.

According to research from Dirghayusa (2020), Arief et al. (2021), and Pratiwi (2019) stated that online transaction monitoring devices are very significant to be applied in taxpayer reporting so that they can increase taxpayer compliance.

H1: The application of online transaction monitoring affects taxpayer compliance.

3. RESEARCH METHODOLOGY

This study uses associative quantitative methods that are causal, causal relationships. Quantitative research focuses on testing hypotheses by counting research variables against numbers and diagnosing data with statistical approaches (Paramita et al., 2021).

In collecting data, researchers collected primary data sources from respondents in the form of mandatory restaurants registered with the Manado City Regional Revenue Agency and secondary data in the form of a list of restaurant taxpayers who have implemented transaction data recording devices, target data, and realization of restaurant tax revenues in Manado City. 2019-2021 sourced from the Manado City Original Revenue Budget Report.

In this study, the population used were all restaurant taxpayers at the Manado City Regional Revenue Agency, which had implemented a transaction data recording device for as many as 175 restaurants.

The collection technique in this study uses purposive sampling, which is a sampling technique with certain considerations (Sugiyono, 2017:85). The reason for the replacement of the number of samples and the method of determining the sample is that the Manado City Regional Revenue Agency has determined the list of respondents/restaurant taxpayers who want to be researched with the following criteria:

(1) Registered as a restaurant taxpayer at the Manado City Regional Revenue Agency; (2) The place of business is still running. (3) Restaurant taxpayers tested when the transaction data recording device was applied.

Data accumulation is accepted directly by allocating a list of queries to restaurant taxpayers printed on paper. Researchers are required to bring a permit from the Manado City Regional Revenue Agency. They must be assisted directly by the Division of Guidance, Control, and Supervision of the Sub-Section for Supervision of Management of Taxes and Levies for collection data.

Indicators used to measure variable Y refers to the indicators used by Pawana et al. (2021) are, (1) Taxpayer compliance in reporting the tax payable on time; (2) Compliance in calculating and paying taxes correctly; (3) Taxpayers pay arrears. Indicators used to measure variable X refers to the indicators used by Arief et al. (2021) are (1) Taxpayers know the application of transaction data recording devices to provide convenience for taxpayers; (2) Taxpayers are willing to voluntarily apply transaction data recording devices to make online tax monitoring activities successful; (3) The existence of a transaction data recording device can be more effective in reducing the occurrence of fraud in tax reporting.

Measurement of variables using a Likert scale with instruments Extremely Agree (EA), Agree (A), Neutral (N), Disagree (D), and Extremely Disagree (ED). All 30 questionnaires spread to respondents have been filled.

4. RESEARCH RESULT

4.1 Characteristics of Respondents

This research or data collection will start on March 20, 2022, and continue until April 20, 2022. The number of questionnaires received was 30 also questionnaires. All questionnaires obtained are accurate and can be processed. Respondents in this survey are represented by position, gender, age, and education level. The following will describe the characteristics of the respondents.

Table 2. Charachteristics of Respondents by Position

Position	Frequency	Persentage(%)
Manager	4	13%
Cashier	26	87%
Total	30	100%

Source: *Primary Data Processed, 2022*

Based on the questionnaire results regarding the respondent's position in Table 2, the preponderance of respondents' positions are cashier, as many as 26 people or 87%, and managers, as many as 4 people or 13%.

Table 3. Charachteristics of Respondents by Gender

Gender	Frequency	Persentage(%)
Male	13	43%
Female	17	57%
Total	30	100%

Source: *Primary Data Processed, 2022*

Based on the results of the questionnaire regarding gender in 3, it can be seen that there were 13 male respondents or 43% of respondents, and 17 female respondents, 57% of respondents.

Table 4. Charachteristics of Respondents by Age

Source: *Primary Data Processed, 2022*

Age	Frequency	Persentage(%)
20-30	12	40%
25-30	12	40%
30-40	6	20%
Total	30	100%

Table 4 explains that the age of respondents in this study is 20-30 years, as many as 12 people or 40%, and 30-40 years, as many as 6 people or 20%. This shows that the majority of respondents in this study are 20-30 years old, as much as 80%.

Table 5. Charachteristics of Respondents by Education Level

Education	Frequency	Persentage(%)
Senior High School	27	90%
Bachelor	3	10%
Total	30	100%

Source: *Primary Data Processed, 2022*

Based on table 5, respondents with an education level of high school graduates/equivalent are 27 people or 90%, and bachelor is 3 people or 10%.

4.2 Validity and Reliability Test

Table 6. The application of online transaction monitoring Validity Test (X)

Variable	Question	R count	R table
The application of online transaction monitoring (X)	Question number 1	0,427	0,361
	Question number 2	0,363	0,361
	Question number 3	0,456	0,361
	Question number 4	0,388	0,361
	Question number 5	0,363	0,361
	Question number 6	0,453	0,361
	Question number 7	0,479	0,361
	Question number 8	0,456	0,361
	Question number 9	0,388	0,361
	Question number 10	0,388	0,361
	Question number 11	0,404	0,361
	Question number 12	0,698	0,361
	Question number 13	0,389	0,361
	Question number 14	0,396	0,361

Source: *SPSS Output Processed Data Version 26, 2022*

Based on Table 6 above, the results of the validity test of the application of online transaction monitoring from 14 questions on the variable of the application of transaction

data recording devices are seen in the corrected item-total correlation (R count) column whose correlation value is above 0.361 so that it can be concluded that all questions on the variable data recording device implementation valid transaction.

Table 7. Taxpayer Compliance Level Validity Test (Y)

Variable	Question	R count	R table
Taxpayer Compliance Level (Y)	Question number 1	0,716	0,361
	Question number 2	0,396	0,361
	Question number 3	0,809	0,361
	Question number 4	0,460	0,361
	Question number 5	0,402	0,361
	Question number 6	0,698	0,361

Source: *SPSS Output Processed Data Version 26, 2022*

Based on Table 7 above, the results of the validity test of the level of taxpayer compliance from 6 questions on the variable level of taxpayer compliance are seen in the corrected item-total correlation (R count) column, whose correlation value is above 0.361 so that it can be concluded that all questions on the variable level of taxpayer compliance are valid.

Table 8. Reliabilty Test Result

Variable	*Cronbach Alpha*	N of Items	Description
The application of online transaction monitoring (X)	0,971	14	Reliable
Taxpayer compliance level (Y)	0,820	6	Reliable

Source: *SPSS Output Processed Data Version 26, 2022*

From the table 8, it can be seen that for the variables of the application of transaction data recording devices and the level of taxpayer compliance, the cronbach alpha value is no less than 0,60, so it can be concluded that this study is acceptable, good, and reliable

4.3 Classic Assumption Test

Table 9. Normality Test Result Kolmogorov-Smirnov Test

		Unstandardized Residual
N		30
Normal Parameters[a,b]	Mean	,8627477
	Std. Deviation	1,22555645
Most Extreme Differences	Absolute	,136
	Positive	,136
	Negative	-,128
Test Statistic		,136
Asymp. Sig. (2-tailed)		,165[c]

a. Test distribution is Normal.

Source: *SPSS S Output Processed Data Version 26, 2022*

Based on table 9, the normality test was carried out using the non-parametric Kolmogorov-Smirnov (K-S) test. Kolmogorov Smirnov test obtained the Asymp value. Sig (2-tailed) 0,165. Asymp Value. Sig (2-tailed) of these variables is greater than 0,05. It can be concluded that the role of the application of transaction data recording equipment on the level of taxpayer compliance has been normally distributed

Table 10. Linearity Test

			Sum of Squares	df	Mean Square	F	Sig.
TKWP * PARPO	Between Groups	(Combined)	51,957	10	5,187	2,690	,030
		Linearity	22,769	1	22,769	11,793	,003
		Deviation from Linearity	29,188	9	3,243	1,79	,163
	Within Groups		36,700	19	1,932		
	Total		88,667	29			

Source: *SPSS Output Processed Data Version 26, 2022*

Based on table 10, test for linearity with a significance level of 0,05. The variable level of taxpayer compliance with the role of applying online tax records has a linearity value of 0,003 < 0,05, so it can conclude that the two variables have a linear relationship.

Table 11. Heteroscedasticity Test Results Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1,192	1,826		.653	.519
	PARPO	.000	.029	-,002	-.011	.992

a. Dependent Variable: ABS_RES

Source: *SPSS Output Processed Data Version 26, 2022*

Table 11 shows that the significance value of the application of the online transaction monitoring is 0,992> 0,05, so it can conclude that the regression model in this study does not occur heteroscedasticity.

Table 12. Simple Linear Regression Analysis Test Results

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	18,423	2,984		6,173	,000		
	PARPO	,147	,047	,507	3,111	,004	1,000	1,000

Source: *SPSS Output Processed Data Version 26, 2022*

Based on Table 12, the coefficient value of the transaction data recording equipment application is 0,47. The constant value is 18,423, so the linear regression equation is:

Y = 18,423 + 0,147X + e

This means that the role variable for the transaction data recording equipment application is equal to 0. The variable level of taxpayer compliance is 18,423, and for every 1% increase in the variable application of online transaction monitoring, the variable level of taxpayer compliance increases by 0,147 with the assumption that other independent variables are considered constant.

Table 13. Coefficient of Determination Test Results

Model	R	R Square	Adjusted R Square	Std. of the Error Estimate	Durbin-Watson
1	.517[a]	.267	.230	1,535	2,068

a. Predictors: (Constant), PARPO

b. Dependent Variable: TKWP

Source: *SPSS Output Processed Data Version 26, 2022*

Based on table 13, the Adjusted R Square value is 0.230, which means that the independent variable consisting of the role of the application of online transaction monitoring has an effect of 23% on the dependent variable, namely the level of taxpayer compliance.

Table 14. F test result

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	22,769	1	22,768	9,690	,004[b]
	Residual	65,878	27	2,453		
	Total	88,687	28			

a. Dependent Variable: TKWP

b. Predictors: (Constant), PARPO

Source: *SPSS Output Processed Data Version 26, 2022*

Based on table 14 can identify that it has a significant value of 0,004 < 0,05. It can conclude simultaneously that the variable role of the application of online transaction monitoring affects the level of taxpayer compliance and shows that the model is fit and feasible to use in researc

Table 15. T test result coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	18,433	2,785		6,173	,000		
	PARPO	,157	,046	,517	3,111	,004	1,000	1,000

a. Dependent Variable: TKWP

Source: *SPSS Output Processed Data Version 26, 2022*

Table 15 shows that the role variable for the application of transaction data recording devices has a T value of 3,111. To find the T table, namely k = 2 N = 30 with a significant level of 0.05, then the T table is 1.701 so that T count > T table = 3.111 > 1.701 with a Sig value of 0,004 < 0,05 d Ho_1: I 0 (independent variable affects the dependent variable) so that Ha_1 is accepted and Ho_1 is rejected, it can say that the application of online transaction monitoring has a significant effect on the level of compliance taxpayer. Discussion

The influence of the application of online transaction monitoring on the level of compliance of restaurant taxpayers in Manado City

The hypothesis in this study is accepted. The results of this study are supported by previous research by Dirghayusa (2020), Arief et al. (2021), and Pratiwi (2019), who stated that online transaction monitoring devices are very significant to be applied in taxpayer reporting so that they can improve taxpayer compliance.

Because the application of online transaction monitoring installed on individual or corporate taxpayers can record transaction data in real terms, it is useful for minimizing taxpayer manipulation and assisting the government in transparency, accountability, effectiveness, and efficiency, which affects the tax collection—increased taxpayer compliance.

Variable application of online transaction monitoring significantly affects the level of compliance of restaurant taxpayers in Manado City. It was proven through hypothesis testing, both in the simultaneous f-test and t-test, which shows that the profitability value level of significance = 0,05 (0,004 < 0,05), Ha_1 is accepted, and Ho_1 is rejected. Thus there is a significant influence between the independent variables on the dependent variable.

5. CONCLUSION

The purpose of this study was to determine the influence of online transaction monitoring on the level of compliance of restaurant taxpayers in the city of Manado. The result of this study shows that the application of online transaction monitoring significantly affects the level of compliance of restaurant taxpayers in Manado City.

SUGGESTIONS

1) For restaurant taxpayers in Manado City, please support government programs by applying online transaction monitoring so that the government's goals for regional development can run optimally.

2) Additionally, online transaction monitoring must be applied equally to all taxpayers, so there is no suspicion from taxpayers.

3) For other researchers, it is expected that they can conduct further research because there is still minimal research on transaction data recording devices, adding independent variables, and using other objects such as hotel taxpayers and entertainment taxpayers.

REFERENCES

1. Arief, M., Fionasari, D., Putri, A. A., & Ramashar, W. (2021). The Influence of the Implementation of EFiling, Tapping Box, and Tax Sanctions on Taxpayer Compliance (Case Study in Pekanbaru City). IAKP Journal. 2(2), 159–169.
2. Darussalam. (2016). Tax Amnesty in the Context of National Reconciliation. Jakarta: Danny Darussalam Tax.
3. Dian, K. (2022, March 16) . How is Indonesia's Tax Ratio Trend in the Last Decade?. Retrieved April 25, from news.ddtc.co.id:https://news.ddtc.co.id/cara-tren-tax-ratio-indonesia-dalam-one-dekadeterakhir-37652
4. Dirghayusa, I. P. A., & Yasa, I. N. P. (2020). The Effect of Tapping Box Usage and Taxpayer Awareness on Compliance with Understanding the Use of Online Systems as Moderating Variables (Study on Hotel Taxpayers Registered at BPKAD Karangasem Regency). JIMAT (Accounting Student Scientific Journal) Ganesha University of Education, 11(3), 550–560.
5. Hasan, Dahliana. (2012). Implementation of Tax Compliance in Optimization Effort Tax Revenue in

Yogyakarta City. Pulpit Law Journal. Vol.20(2):193410.
6. JDIH BPK RI. (2022, January 2022). Law (UU) on Financial Relations between the Central Government and Regional Governments. Retrieved April 25, from regulations.bpk.go.id: https://peraturan.bpk.go.id/Home/Details/195696/uu-no1-tahun-2022
7. Jeni, S., & Ahmad, D. (2020). Taxation for Academics and Business Actors. Empatdua Media: Malang
8. Pratiwi, Mitha N. P., & Merkusiwati, N. K. L. A. (2019). The Influence of Service Quality, Moral Obligations, Tax Sanctions and Tapping Boxes on Hotel Taxpayer Compliance. E-Journal of Accounting, 26(32), 1357.
9. Ratna, W., Noviansyah, R., & Riza, S (2021). Quantitative Research Methods. Karangsari: Widya Gama Press.
10. Mardiasmo. (2019). Taxation. Yogyakarta: Andi.
11. Raihan, M., Sarumpaet, S., & Sukmasari, D. (2021). Bandar Lampung City Local Tax Revenue Before and After Using the Tapping Box. IQTISHADUNA: Our Scientific Journal of Economics, 10(1), 91–108.
12. Ramdhani, Febry & Ardijan Handijono. (2021). The Effect of Tax Socialization, Tax Mindedness, and Understanding of Tax Procedures Regarding PBB on Taxpayer Compliance. Undergraduate Proceedings
13. Periodic Final Project Accounting. Vol.1(1):463-481.
14. Siti Kurnia Rahayu (2017). Taxation Concepts and Formal Aspects. Bandung: Business Engineering
15. Shinta, P., Jullie, S., & Jessy, W (2021). Effect of Taxpayer Awareness, Transparency
16. Taxes and the use of e-filing applications on individual taxpayer compliance at MSMEs in Manado City. Journal of Accounting and Auditing Research "GOODWILL". 12(2), 167-178
17. Sugiyono. (2017). Business Research Methods. Bandung: Alphabeta.
18. Yudha, Bagus Kresna, P. N., & Setiawan, E.P. (2020). Taxpayer Awareness, Service Quality, Tax Sanctions, and Application of Tapping Box on Restaurant Taxpayer Compliance. E-Jurnal Accounting, 30(7), 1620. https://doi.org/10.24843/eja.2020.v30.i07.p01.