TAPPING BOX APPLICATION, QUALITY SERVICE, TAX KNOWLEDGE, TAX PAYER'S OBEDIENCE WITH TAX PENALTY AS MODERATING VARIABLE

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ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh penerapan tapping box, kualitas pelayanan, dan pengetahuan perpajakan terhadap kepatuhan Wajib Pajak Hotel dan Restoran dengan variabel pemoderasi sanksi pajak pada Badan Pendapatan Daerah Denpasar. Penelitian ini dilakukan pada seluruh Hotel dan Restoran yang memiliki aplikasi tapping box di Denpasar (141 unit). Pengumpulan data dilakukan dengan metode survei dan hanya 100 kuesioner yang digunakan dalam penelitian ini. Data diuji dengan menggunakan analisis regresi yang dimoderasi. Hasil penelitian menunjukkan bahwa penerapan tapping box, kualitas pelayanan, dan pengetahuan perpajakan berpengaruh positif terhadap kepatuhan Wajib Pajak Hotel dan Restoran. Sanksi pajak semakin memperkuat dampak penerapan kotak sadap, kualitas pelayanan, dan pengetahuan perpajakan terhadap kepatuhan Wajib Pajak Hotel dan Restoran. Penelitian ini memberikan kontribusi tentang pentingnya penerapan kotak sadap, memberikan pelayanan yang baik, pengetahuan tentang pajak daerah, dan sanksi perpajakan yang dapat meningkatkan kepatuhan wajib pajak.

Kata kunci: tapping box, kepatuhan, penalti, pengetahuan perpajakan, pelayanan

ABSTRACT

This Research aims to test the impact of tapping box application, service quality, and tax knowledge on the obedience of Hotel and Restaurant tax payer with tax penalty as moderating variable at Badan Pendapatan Daerah in Denpasar. This research conducted on all Hotels and Restaurants that have tapping box application in Denpasar (141 units). Data was collected using survey method and only 100 questioners used in this research. Data was tested using moderated regression analysis. The result showed that the application of tapping box, service quality, and tax knowledge have positive impact on the obedience of Hotel and Restaurant Tax payer. Tax penalty stronger the impact of the application of tapping box, service quality, and tax knowledge on the obedience of Hotel and Restaurant Tax payer. This research give contribution about the importance of tapping box application, provided good services, knowledge about local tax, and tax penalty that could improve obedience of tax payer.
Key words: *tapping box, obedience, penalty, tax knowledge, service*

INTRODUCTION

Local taxes are collected based on the provisions of Law Number 28 of 2009 concerning Regional Taxes and Regional Levies. Local taxes are taxes that are managed by local governments whose proceeds are used to finance regional expenditures. Hotel and Restaurant Tax (PHR) is part of local taxes. Hotel tax is collected based on the Regional Regulation of the City

of Denpasar No. 5 of 2011. Hotels are buildings specifically provided for people to be able to stay / rest, get services, and / or other facilities for a fee, including supporting services as hotel accessories which provide convenience and comfort. sports and entertainment facilities, as well as other integrated buildings, are managed and owned by the same party, except for shops and offices.

Restaurant tax in the city of Denpasar is regulated in the restaurant tax of Denpasar City Regulation No. 3 of 2011, is a tax on services provided by restaurants. Restaurant is a food and / or beverage provider facility for free, which includes restaurants, cafeterias, canteens, stalls, bars, and the like, including catering services. The services provided by the restaurant in question include services for the sale of food and / or drinks that are consumed by the buyer, whether consumed at the service place or elsewhere.

PHR as a source of financing has increased quite significantly so that it remains one of the main sources to finance regional expenditure in Denpasar City. The results of observations for five years from 2012 to 2016 shows the contribution of PHR to Denpasar City Regional Tax revenue respectively; 27.5% 22.5%, 23.3%, 21%, 29.7%, or an average in that period of 25%. PHR is a type of regional tax that has the same characteristics, where the taxpayer is an individual or entity that has a business in the hotel and restaurant sector, which is subject to tax objects or any services provided to customers.

Hotel and Restaurant taxpayers (WPHR) have the right to collect taxes on services provided to consumers and have the obligation to report and pay this tax to the Regional Government. PHR uses a self-assessment system where WPHR is entrusted with calculating the amount of tax owed by itself, which is reported through a Regional Tax Return (SPTPD), so that taxpayer obedience in exercising their rights and obligations greatly determines the amount of PHR revenue for the City government. Taxpayer obedience can be seen from various perspectives and is influenced by several factors; their tendency towards public institutions (in this case the Directorate General of Taxes), the justice felt by taxpayers from the existing system, and the opportunity for the possibility of a violation to be detected and punished in accordance with existing laws and regulations Marziana *et al*., (2010). Phenomena that occur include the uncovering of taxpayers regarding the total sales received, taxpayers tend to reduce the amount of tax paid, taxpayers do not have adequate knowledge regarding applicable regulations, calculation of regional taxes that are not in accordance with applicable regulations, and lack of awareness. in paying taxes (in arrears) so that tax revenue is not optimal.

Service quality is a measure of how well the level of service provided is able to match customer expectations. So the quality of service is realized through fulfilling the needs and desires of customers and the accuracy of the delivery of these customers to share customer expectations.

The results of observations show that PHR arrears have continued to increase over the past five years, namely from 129.8 million in 2012 to around 4.2 billion in 2016. One of the efforts of the City Regional Revenue Agency to increase taxpayer obedience is by installing application *tapping box* as an online monitoring of the acceptance of PHR for WPHR in Denpasar City. *Tapping Box* is a machine or tool that will capture data sent from the cashier to the printer of each WP Hotel and Restaurant (WPHR) and then send it via the GSM network to the Regional Revenue Agency server as an online monitoring mechanism to prevent leakage of PHR receipts. The use of this application is regulated in Denpasar Mayor Regulation Number 18 of 2016.

Attribution theory (Heider, 1958) states that there are 2 (two) basic factors that can influence individual behavior. These factors are internal factors that are within the individual himself such as knowledge, as well as external factors that are outside of the individual such as the monitoring system (in this study, *tapping boxes*), the quality of tax services, and the existence of sanctions. James and Nobes (1997) state that no tax system can function effectively without the participation of taxpayers. Empirical evidence from several studies shows that service quality and tax knowledge affect taxpayer obedience (Kusuma, 2016; Halim and Ratnawati, 2014; Mareta et al., 2014; Komala, 2014; Murti et al., 2014; Syahril, 2013; Susilawati and Budiartha, 2013; Muarifah, 2013;). Different results were obtained from several studies which showed that the quality of tax services and tax knowledge had no effect on taxpayer obedience (Setiyoningrum et al., 2014; Rukmana, 2014; Pranadata, 2014). When taxpayers perceive that tax sanctions will be more detrimental to them, the level of obedience in tax payments will increase (Jutopurmono, 2014). Taxpayers' obedience in paying taxes can be improved by the presence of firm sanctions (Webley *et al.*, 1991). The inconsistencies in the results of this study prompted a re-examination of the effect of the application *tapping box*, service quality and tax knowledge on taxpayer obedience by including the tax sanction variable as a moderating variable.

The main theory study used to answer the problem formulation in this study is the Attribution Theory developed by Heider (1958). Heider (1958) explained that the behavior of each individual is determined by

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internal and external factors. Apart from the theory of attribution, the supporting theory studies are *Theory of Planned Behavior (TPB)* and the theory of legitimacy. TPB was developed from *Theory of Reasoned Action (TRA)*, which was sparked by Martin Fishbein and Ajzen in 1975. *TBP* states that in addition to attitudes towards behavior and subjective norms, individuals also consider behavioral control they perceive through their ability to perform these actions. In this theory, the behavior carried out by individuals arises because of the intention that drives them to take these actions. The appearance of intention to behave is determined by three determining factors, namely *normative beliefs*, *behavioral beliefs,* and *control beliefs.* The individual's intention to behave in obedience or disobedience is influenced by several of these factors.

Legitimacy Theory is a condition or status that exists when a company value system is in line with the value system of a larger social system of which the company is a part (Ghozali and Chairiri, 2007: 411). If it is related to the obedience of hotel and restaurant taxpayers, the theory of legitimacy is closely related to the obedience of restaurant taxpayers in following policies issued by local governments which are a larger social system. This policy is regulated in the Regional Government Regulation of the City of Denpasar No. 5 of 2011, and No. 3 of 2011.

Control Beliefs is an individual's belief about the existence of things that support or hinder his behavior and his perception of how strongly these things influence his behavior. Responsibility for tax payment obligations as a reflection of state obligations in the field of taxation lies with members of the community themselves (Rahmany, 2014). This is in accordance with the *self-assessment system* adopted in the taxation system in Indonesia, but often results in unwanted actions, so that the collection system *self-assessment* needs to be supported by system *online monitoring*. The use of system *online monitoring will* make it easier for the Denpasar City Regional Revenue Agency to get an overview of the potential hotel and restaurant tax revenue. The System *online monitoring* used at the Denpasar City Regional Revenue Agency is called a transaction monitoring device known as a *Tapping Box*. The existence of tax sanctions is expected to make taxpayers more obedient in paying taxes, so the following hypothesis is formulated:

> H_1: Tax sanctions strengthen the influence of the application *tapping box* on taxpayer obedience in paying hotel and restaurant taxes

Behavioral beliefs are individual about the results of behavior and evaluation. for these

results (Mustikasari, 2007). Confidence in the results and evaluation of a taxpayer's behavior can be influenced by the quality of service. The willingness of taxpayers to pay taxes is largely influenced by the quality of services provided by the government. service quality was found to have a positive effect on WP obedience (Kusuma, 2016; Halim and Ratnawati, 2014; Mareta et al., 2014; Komala, 2014; Murti et al., 2014; Syahril, 2013; Susilawati and Budiartha, 2013; Muarifah, 2013). The better the quality of service provided by the tax authorities in serving taxpayers, the more comfortable the taxpayers will be in fulfilling their tax obligations. The existence of tax sanctions is expected to increase the willingness of taxpayers to fulfill their tax obligations in accordance with applicable regulations, so it is proposed:

> H_2: Tax sanctions strengthen the effect of service quality on taxpayer obedience in paying hotel and restaurant taxes.

Normative beliefs are beliefs about the normative expectations of others and motivation to fulfill these expectations (Mustikasari, 2007). Palil (2005) found that good taxpayer knowledge about taxes will minimize *tax evasion*. Taxpayer's motivation to behave obediently can be increased by the knowledge of taxes. Knowledge of public tax regulations through formal and non-formal education will have a positive impact on the awareness of taxpayers to pay taxes (Susilawati and Budiartha, 2013). Romandana (2012) proves that tax knowledge has a positive effect on the level of obedience of individual taxpayers at the Surabaya Tax Office (KPP). Susilawati and Budiartha (2013) found that tax knowledge has a positive effect on taxpayer obedience, as well as Kusuma (2016); Halim and Ratnawati (2014); Mareta et al. (2014); Komala 2014; Muarifah (2013), can formulate the following hypothesis:

> H_3: Tax sanctions strengthen the effect of tax knowledge on taxpayer obedience in paying hotel and restaurant taxes.

RESEARCH METHODOLOGY

This research uses a quantitative approach in an associative form. Research locations are hotels and restaurants that have been installed with a tapping box application by the Denpasar City Regional Revenue Agency. Denpasar is the object of research because PHR arrears in the Regional Revenue Agency of Denpasar have continued to increase over the past five years, from around 3.3 billion in 2012 to around 4.2 billion in 2016.

Operational Definition of Variables

> 1) Taxpayer Obedience in Paying Hotel and Restaurant Taxes

(Y), is the fulfillment of Hotel and Restaurant tax obligations by taxpayers in accordance with statutory regulations. To measure taxpayer obedience in paying hotel taxes, 3 indicators are used: Taxpayers understand or try to understand the provisions of hotel tax laws and regulations; Taxpayers pay hotel taxes due on time; Taxpayers pay hotel tax in an amount according to regulations.

2)   The Tapping Box application (X_1) is a transaction recording tool as an online tax monitoring system related to business transaction data related to hotel and restaurant tax payments. To measure perceptions about the application of the Tapping Box application, 3 indicators are used (Dispenda, 2016), namely: knowledge of the taxpayer about the Tapping Box application; the role of Tapping Box; taxpayer trust in the Tapping Box.

3)   Service quality (X_2), is a comparison between the expectations desired by taxpayers with their assessment of the actual performance of a service provider, in this case the Denpasar City Revenue Agency. Quality service is measured with 4 indicators (Rangkuti,2006) include:

reliability, responsiveness, empathy, appearance officer (tangible).

4)   Tax Knowledge (X_3) is the level of understanding of taxpayers regarding taxation as measured by 3 indicators (Romandana, 2012), including: Knowledge of Taxpayers about Hotel and Restaurant Taxes, Knowledge of the benefits of paying taxes; Taxpayers understand the procedures for paying Hotel and Restaurant taxes.

5)   Tax Sanctions (X_4), are actions and penalties to force taxpayers to obey the provisions of the applicable tax laws. Tax sanctions that can be imposed on violators are in the form of administrative sanctions and criminal sanctions. The indicator of tax sanctions in this study refers to Zahidah (2010) which is modified according to research needs which include: the importance of tax sanctions, the suitability of the size of the sanctions, the suitability of the length of sanctions, the need for sanctions elimination with the number of statement items 6.

Measurement of each of the above variables is carried out using a scale questionnaire *Likert* with a scale of 1-4. The reason for using a scale modification *Likert* with a score range of 1 to 4 is to avoid the tendency for

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the effect of respondents to choose the middle answer or doubtful answers that can affect the reliability of the data generated (Efferin, et al, 2008: 109). Respondents were asked to fill out questions on a scale *Likert* with a number of certain categories as follows:

1) Strongly Agree Category (SS) with a score of 4

2) Agree Category (S) with a score of 3

3) Category Disagree (TS) with a score of 2

4) Category Strongly Disagree (STS) with a score of 1

This study uses primary data in the form of the results of filling out questionnaires by respondents related to the application variable tapping Box, service quality, tax knowledge, and taxpayer obedience in paying PHR at the Denpasar City Regional Revenue Agency; and secondary data in the form of the number of hotel taxpayers at the Denpasar City Regional Revenue Agency, hotel tax receipts, hotel tax arrears at the Denpasar City Regional Revenue Agency.

The population in this study were all WPHR registered in the Denpasar City Data Collection Agency until 2018, namely 460 taxpayers (Bappenda, 2017). The sample in this study was taken using *purposive sampling method* with criteria WPHR registered with the Denpasar City Regional Revenue Agency until 2018 and is a WPHR that has been installed with tapping box tool. Methods of data collection using a questionnaire by delivering directly to the research location and given to respondents. The instrument used has been discussed through a focus group discussion. Besides, the data were also collected by non-participant observation.

Analysis Techniques

Data Were tested for validity and reliability beforehand. In addition, descriptive statistical analysis was carried out and all variables were described with their minimum, maximum, average (values mean) and standard deviation (standard deviation). The hypothesis was tested using *Moderated Regression Analysis* (MRA). There are two requirements that must be fulfilled in this analysis, namely: classic assumption test and model feasibility test (goodness of fit). MRA is a multiple linear analysis in which the regression equation contains an element of interaction (Ghozali, 2016). The interaction test aims to examine the effect of tax service quality and tax knowledge on Taxpayer obedience behavior moderated by the Taxpayer's intention. The moderated regression equation used is as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \beta_5 X_1 * X_4 + \beta_6 X_2 * X_4 + \beta_7 X_3 * X_4 + e …. (1)$$

Notation:

Y   = Obedience of hotel and restaurant taxpayers
α   = constant
β_1 = regression coefficient of tapping box application (X_1)
β_2 = regression coefficient of service quality (X_2)
β_3 = Regression coefficient of tax knowledge (X_3)
β_4 = Regression coefficient of tax sanctions (X_4)
X_1 = application of tapping box
X_2 = quality of service
X_3 = knowledge of tax
X_4 = tax sanctions
X1 * X4 = Tapping box application interaction with tax sanctions
X2 * X4 = Interaction of service quality with tax sanctions
X3 * X4 = Interaction of tax knowledge with tax sanctions
e   = error

Model feasibility test (F test) is a test conducted to determine whether all independent variables affect the variable dependent (Ghozali, 2016). The model can be said to be feasible if the Sig F value of the P value is smaller or equal to 0.05.

Test The coefficient of determination (R2) measuring the strength of the model to explain variations in the dependent variable (Main, 2011: 78). The value of R^2 has the disadvantage that the bias on the number of independent variables included in the model, so as to cope use the value *of Adjusted* R^2 where the increase or decrease in *adjusted* R^2 can be determined by adding the independent variable in the model (Ghozali, 2016).

Hypothesis testing is done using the t statistical test (significance test of individual parameters). The t test results are seen by comparing the significance level of each independent variable with α = 0.05. If the level of significance of t <α = 0.05, H_o rejected that hypothesis is accepted. Conversely, if t   ≥ α = 0.05, H_o accepted (Ghozali, 2016).

RESULTS AND DISCUSSION

The number of hotel and restaurant taxpayers whose tapping box application has been installed is 141. The research was carried out on the entire population but not all of the questionnaires could be used because they did not return and were not filled in completely as presented in Table 1 below

Table 1:Details of the Rate of Return and the use of questionnaire

Description	Total Questionnaires
Total Questionnaires distributed	141
questionnaires were not returned	30
questionnaires were unusable	11
questionnaire used	100
response rate = 30/141 x 100%	21.28%
usable response rate = 100/141 x 100%	70.92%

Source: processed data, 2018

List of Respondents and their addresses are presented in Appendix 1. The results of the Respondent Description Tabulation are presented in Table 2 as follows.

Table 2 : Description of Respondents

No.	Characteristics of Respondents	Total	
		(Person)	Percentage (%)
1	**Gender**		
	Female	44	44.00
	Male	56	56.00
	Total	**30**	**100**
2	**Education**		
	High School / Vocational	5	5.00
	Diploma	27	27.00
	S1	68	68.00
	Total	**100**	**100**

Source: Data processed, 2018

Table 2 shows that the dominant respondents are male and their education level is predominantly undergraduate (strata 1). The results of the validity test show that all variables have a correlation coefficient value with a total score of all statement items greater than 0.30. This shows that the statement items in the research instrument are all valid. Reliability test results show that all research instruments have a coefficient *Cronbach's Alpha* of more than 0.60. This shows that all instruments are reliable so that they can be used to conduct research. The results of the descriptive statistical test are presented in Table 3 as follows.

Table 3 : Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
X1	100	18.00	24.00	21.8700	2.04324
X2	100	9.00	12.00	10.6100	1.27837
X3	100	7.00	16.00	12.8800	2.27982
X4	100	5.00	12.00	10.3500	1.62912
Y	100	9.00	12.00	11.3900	0.88643
X1X4	100	90.00	288.00	228.6700	51.39883
X2X4	100	45.00	144.00	111.1900	27. 67002
X3X4	100	35.00	192.00	135.4400	36.46288
Valid N (listwise)	100				

Source: processed data

The results of the classical assumption tests carried out in this study are the normality test, multicollinearity test, and the heteroscedasticity test. The normality test aims to determine whether the residuals of the regression models are normally

distributed or not. The test results using the Scatter plot show that the data is scattered on a diagonal line and follows the direction of the diagonal line which indicates that the data is normally distributed. Heteroscedasticity test is performed to determine whether the regression model has an inequality of variants. This test was analyzed by means of a scatter plot and it appears that the dotted image pattern is quite spread out so that it is free from heteroscedasticity symptoms. The results of the Moderated Regression test are presented in Table 4.

Table 4 :Results of Multiple Linear Regression Analysis

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	95% Confidence Interval for B	
	B	Std. Error	Beta			Lower Bound	Upper Bound
(Constant)	8.158	5.788		1.409	0.162	3.338	19.654
X1	1.933	0.698	4.456	2.771	0.007	3.319	8.547
X2	2.895	1.177	4.175	2.459	0.016	0.557	5.232
X3	1.214	0.229	3.123	5.294	0.000	0.759	1.67
X4	0.194	0.545	0.357	0.356	0.723	1.276	0.888
X1X4	0.208	0.073	12.052	2.856	0.005	0.063	0.352
X2X4	0.284	0.121	8.858	2.336	0.022	0.525	0.042
X3X4	0.109	0.022	4.497	-4.942	0.000	0.153	0.065

Source: Data processed

Based on the results of multiple linear regression analysis as presented in Table 4.9, the regression equation is as follows:

$Y = 8.158 + 1.933 X_1 + 2.895 X_2 + 1.214 X_3 + 0.194 X_4 + 0.208 X_1 * X_4 + 0.284 X_2 * X_4 + 0.109 x_3 * X_4$

1) Constant value of 8.158 indicates Tapping box application (X_1), service quality (X_2), tax knowledge (X_3), and tax sanctions (X_4) are worth 0, then taxpayer obedience in paying hotel and restaurant taxes tends to increase.

2) The regression coefficient value of the tapping box application (X_1) is 1.933, meaning that the tapping box application is positively related to taxpayer obedience to pay hotel and restaurant taxes. This indicates that the tapping box application tends to increase taxpayer obedience in paying hotel and restaurant taxes.

3) The regression coefficient value of service quality (X_2) is 2.895, indicating that tax knowledge has a positive relationship with taxpayer obedience in paying hotel and restaurant taxes.

4) The regression coefficient value of tax knowledge (X_3) of 1.214 indicates that tax knowledge tends to increase taxpayer obedience in paying hotel and restaurant taxes.

5) The regression coefficient value of taxation sanctions (X_4) is 0.194, which means that tax sanctions tend to cause taxpayers to comply with their tax obligations.

6) The interaction coefficient of tax sanctions with the tapping box application is 0.208, indicating that tax sanctions strengthen the effect of the tapping box application on taxpayer obedience.

7) The interaction coefficient of tax sanctions with service quality is 0.284 indicating that tax sanctions strengthen the effect of service quality on taxpayer obedience.

8) The coefficient of interaction between tax sanctions and knowledge of taxation is 0.109, indicating that tax sanctions strengthen the influence of Taxpayers' knowledge of taxation on their obedience in carrying out their tax obligations.

Before testing the hypothesis, it is necessary to test the feasibility of the research model carried out with the F test. ANOVA table shows the magnitude of the probability or significance number in the ANOVA calculation. Table 5 shows the significance of 0.05, so the Analysis Model is considered feasible. If Sig. $\geq$ 0.05, then the Analysis Model is considered not feasible.

Table 5: Model Feasibility Test Results (F test)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics					Durbin-Watson
					R	F	df1	df2	Sig. F	

				Square Change	Change			Change	
1.000	.769ª	0.591	0.560	0.58798	0.591	19.001	7	92	0.000	2.366

a. Predictors : (Constant), X3X4, X1,X4, X2,X3, X2X4, X1X4
b. Dependent Variable : Y

Source: Processed data

Anova test results or F test in Table 5 shows the calculated F value of 19.001 with a significance of 0.000, which has a significance probability smaller than alpha 0.05. This shows that the model used in this study is feasible. Based on Table 5, the *Adjusted R Square* of 0.560 means that 56 percent of the variation in taxpayer obedience to pay hotel and restaurant taxes in the Denpasar City Regional Revenue Agency is influenced by variations in tapping box applications, service quality, tax knowledge, and tax sanctions, while the remaining 44 percent is explained by other factors not included in the model.

The t statistical test shows how far the influence of one independent variable individually in explaining the dependent variable. The statistical test was carried out by comparing the results of the significance value with $\alpha = 0.05$. The results of the t test in Table 6 are as follows.

Table 6: Results of statistical test analysis t

Variable	Coeff. Regression	t	Sig
Tapping box application (X_1)	1.933	2.271	0.007
Service quality (X_2)	2.895	2.459	0.016
Tax knowledge (X_3)	1.895	5.294	0.000
Tax sanctions (X_4)	1.214	0.356	0.723
X1*X4	0.208	2.856	0.005
X2*X4	0.284	2.336	0.022
X3*X4	0.109	4.942	0.000

Source: Data processed

Table 6 shows the effect of each independent variable on the dependent variable. The results show that the tapping box application, service quality and tax knowledge have an effect on WPPHR obedience because the significance is less than 0.005. The results of the interaction of tax sanctions with the tapping box

application variables, service quality and tax knowledge also show a significance (smaller than 0.005). This indicates that tax sanctions strengthen the effect of tapping box applications, service quality and tax knowledge on WPPHR obedience. The results of the t test of tax sanctions on WPPHR obedience show insignificant results which indicate that tax sanctions are a pure moderator.

The test results of this research support for hypotheses 1, 2 and 3 that indicates support for the theory of attribution theory developed by Heider (1958). Heider (1958) explained that the behavior of each individual is determined by internal and external factors. The obedience of WPHR in paying taxes is influenced by their knowledge of taxation, the good quality of service from the Regional Revenue Agency officials and the existence of tax sanctions. In addition, this research also supports Theory of Planned Behavior (TPB) and the theory of legitimacy. Theory of Planned Behavior (TPB) was developed from Theory of Reasoned Action (TRA) which was initiated by Martin Fishbein and Icek Ajzen in 1975. TBP states that in addition to attitudes towards behavior and subjective norms, individuals also consider behavioral

control they perceive through their ability to perform these actions. In this theory, the behavior carried out by individuals arises because of the intention that drives them to take these actions. The appearance of intention to behave is determined by three determining factors, namely normative beliefs, behavioral beliefs, and control beliefs. The individual's intention to behave in obedience or disobedience is influenced by several of these factors.

Hotel and restaurant taxpayer obedience also shows support for the legitimacy theory. Legitimacy Theory is a condition or status that exists when a company value system is in line with the value system of a larger social system of which the company is a part (Ghozali and Chairiri, 2007: 411). The obedience of hotel and restaurant taxpayers in following the policies issued by the local government which is a larger social system because they do not want to violate the prevailing value system.

The test results also support the results of previous research by Rahmany (2014) which shows that the responsibility for tax payment obligations as a reflection of state obligations in the field of taxation lies with members of the community themselves.

Related to the quality of service, the results of this study also support the results of previous research from Kusuma (2016); Halim and Ratnawati (2014); Mareta et al. (2014). (2014); Komala 2014; Murti et al. (2014); Syahril (2013); Susilawati and Budiartha (2013); and Muarifah (2013) The results of their research show that the willingness of taxpayers to pay taxes is largely influenced by the quality of services provided by the government. service quality was found to have a positive effect on WP obedience.

Taxpayer's motivation to behave obediently can be increased by the knowledge of taxes. The research results also support the results of previous research related to the role of tax knowledge on taxpayer obedience. Susilawati and Budiartha (2013), Romandana (2012) show that knowledge of public tax regulations through formal and non-formal education will have a positive impact on the awareness of taxpayers to pay taxes (Susilawati and Budiartha, 2013; Romandana, 2012).

CONCLUSIONS AND RECOMMENDATIONS

Conclusion

Based on the test results, it can be concluded:

1) tax sanctions strengthen the effect of tapping box applications on taxpayer obedience in paying hotel and restaurant taxes.

2) tax sanctions strengthen the effect of service quality on taxpayer obedience in paying hotel and restaurant taxes.

3) Tax sanctions strengthen the influence of tax knowledge on taxpayer obedience in paying Hotel and Restaurant Taxes.

Implications and Limitations of Research

This research has implications related to the policy of the Denpasar City Regional Revenue Agency by conducting periodic counseling in order to increase insight on the benefits of paying hotel and restaurant taxes for regional development. In addition, this agency is expected to improve the quality of services to WPHR so that they feel comfortable paying taxes. Also increasing the number of tapping box applications in stages to monitor WPHR obedience in meeting its tax obligations according to regional financial capabilities.

The usable rate in this study is not 100%

and this research was conducted only in one city due to limited funds and research time, so that to strengthen the research results, further research can be carried out on a wider object, adding other variables in this study such as culture in the form of wisdom. local Tri hita Karana, understanding taxpayers related to norms and ethics so as to enrich insight in this field.

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Appendix 1

RESEARCH QUESTIONNAIRE

Denpasar, …………………………….

To:

Dear. Mr / Ms ....

in-

place

With Regards,

Herewith I submit this letter to Mr / Mrs/ Ms that I am the undersigned:

Name: Dr. Ni Ketut Rasmini, SE., MSi., Ak, CA
Institution   : Faculty of Economics and Business, Udayana University
Rank   / Objective: Lector / IIId
NIP   : 19661008 1993 03 2001
conducted research on:

THE EFFECT OFAPPLICATIONS *TAPPING BOX*, SERVICE QUALITY, AND TAX KNOWLEDGE OBEDIENCE WITH HOTEL AND RESTAURANT TAXES WITH TAXATION SANCTIONS AS A MODERATE

In this regard, I ask for help from Mr /Mrs/ Ms to be willing to fill out this questionnaire properly. For the willingness and attention from Mr /Mrs/ Ms, I thank you.

Sincerely,

Ni Ketut Rasmini

Please Mr. / Mrs / Ms willing to fill in the statement below by providing a *checklist* (√) on

the available options

Name of Hotel / Restaurant   :

Name of Respondent :

Position   :

Gender   : ☐ Male   ☐ Female

Last Education   :

    ☐ SMA / SMK   ☐ S1   ☐ S3

    ☐ Diploma   ☐ S2

Do you use a transaction recording device (*Tapping Box)*?

    Yes ☐   No ☐

Instructions for Filling

Mr / Mrs / Brother / i, please provide a response according to the choice of Mr / Mrs / Ms by providing a *check list* (√) on the answer to each question below.

Information:
STS   = Strongly Disagree   S = Agree
TS   = Disagree   SS = Strongly Agree

I.   TAX OBEDIENCE

No.	Description of Statement	TSS	TS	S	SS
1.	I understand and try to understand the laws and regulations regarding hotel and restaurant taxes				
2.	I am willing to pay Hotel and Restaurant taxes owed on time				
3.	I pay Hotel and Restaurant taxes in an amount that is in accordance with regulation				

II.   TAX SANCTION

No.	Description of Statement	TSS	TS	S	SS
1.	I understand that tax sanctions need to be carried out by the government				
2.	The amount of taxation sanctions is appropriate				
3.	I know that taxes are determined by law and can be enforced				
4.	I know that if paying taxes is not what it should be paid penalized				
5.	Penalties very burden some taxation taxpayers				
6.	tax penalty a deterrent effect for taxpayers				

III.   KNOWLEDGE OF TAX

No.	Statement Explanation	STS	TS	S	SS
1.	I know that Hotel and Restaurant Tax is included in local taxes				
2.	I know that Taxes are used for general and development expenditures.				
3.	I understand the procedures for paying taxes for hotels and restaurants.				

IV. SERVICE QUALITY

No.	Statement of	STS	TS	S	SS
1.	I feel that the services provided by the tax authorities provide accurate and reliable services				
2.	I feel that the services provided by the tax authorities are *responsive*.				
3.	I feel that the services provided by the tax authorities have the ability and courtesy of employees as well as the trustworthiness of employees				
4.	appearance of officers (tangible), to measure physical appearance, equipment, employees, and means of communication supports the				

V. APPLICATION OF TRANSACTIONTOOLS (*RECORDINGTAPPING) BOX*)

No.	Statement of Statement	STS	TS	S	SS
1.	I know about the application of a transaction recording device (*Tapping Box*)				
2.	I know that the application of a transaction recording device (*Tapping Box) is* able to provide convenience for taxpayers.				
	I am willing to voluntarily install a transaction recording device (*Tapping Box)* for the success of online tax monitoring activities,				

Appendix 3

Regression

Descriptive Statistics

	Mean	Std. Deviation	N
Y	11,3900	,88643	100
X1	21,8700	2,04324	100
X2	10,6100	1,27837	100
X3	12,8800	2,27982	100
X4	10,3500	1,62912	100
X1X4	228,6700	51,39883	100
X2X4	111,1900	27,67002	100
X3X4	135,4400	36,46288	100

Correlations

		Y	X1	X2	X3	X4	X1X4	X2X4	X3X4
Pearson Correlation	Y	1,000	,541	,519	,568	,527	,556	,553	,568
	X1	,541	1,000	,908	,554	,703	,890	,876	,719
	X2	,519	,908	1,000	,563	,668	,839	,902	,723
	X3	,568	,554	,563	1,000	,580	,602	,612	,903
	X4	,527	,703	,668	,580	1,000	,946	,921	,852
	X1X4	,556	,890	,839	,602	,946	1,000	,983	,861
	X2X4	,553	,876	,902	,612	,921	,983	1,000	,862
	X3X4	,568	,719	,723	,903	,852	,861	,862	1,000
Sig. (1-tailed)	Y	.	,000	,000	,000	,000	,000	,000	,000
	X1	,000	.	,000	,000	,000	,000	,000	,000
	X2	,000	,000	.	,000	,000	,000	,000	,000
	X3	,000	,000	,000	.	,000	,000	,000	,000
	X4	,000	,000	,000	,000	.	,000	,000	,000
	X1X4	,000	,000	,000	,000	,000	.	,000	,000
	X2X4	,000	,000	,000	,000	,000	,000	.	,000
	X3X4	,000	,000	,000	,000	,000	,000	,000	.
N	Y	100	100	100	100	100	100	100	100
	X1	100	100	100	100	100	100	100	100
	X2	100	100	100	100	100	100	100	100
	X3	100	100	100	100	100	100	100	100
	X4	100	100	100	100	100	100	100	100
	X1X4	100	100	100	100	100	100	100	100
	X2X4	100	100	100	100	100	100	100	100
	X3X4	100	100	100	100	100	100	100	100

Variables Entered/Removed[b]

Model	Variables Entered	Variables Removed	Method
1	X3X4, X1, X4, X2, X3, X2X4, X1X4[a]	.	Enter

a. All requested variables entered.

b. Dependent Variable: Y

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics					Durbin-Watson
					R Square Change	F Change	df1	df2	Sig. F Change	
1	,769[a]	,591	,560	,58798	,591	19,001	7	92	,000	2,366

a. Predictors: (Constant), X3X4, X1, X4, X2, X3, X2X4, X1X4

b. Dependent Variable: Y

ANOVA[b]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	45,983	7	6,569	19,001	,000[a]
	Residual	31,807	92	,346		
	Total	77,790	99			

a. Predictors: (Constant), X3X4, X1, X4, X2, X3, X2X4, X1X4

b. Dependent Variable: Y

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	95% Confidence Interval for B	
		B	Std. Error	Beta			Lower Bound	Upper Bound
1	(Constant)	8,158	5,788		1,409	,162	3,338	19,654
	X1	1,933	,698	4,456	2,771	,007	3,319	8,547
	X2	2,895	1,177	4,175	2,459	,016	,557	5,232
	X3	1,214	,229	3,123	5,294	,000	,759	1,670
	X4	,194	,545	,357	,356	,723	1,276	,888
	X1X4	,208	,073	12,052	2,856	,005	,063	,352
	X2X4	,284	,121	8,858	2,336	,022	,525	,042
	X3X4	,109	,022	4,497	4,942	,000	,153	,065

a. Dependent Variable: Y

Residuals Statistics^a

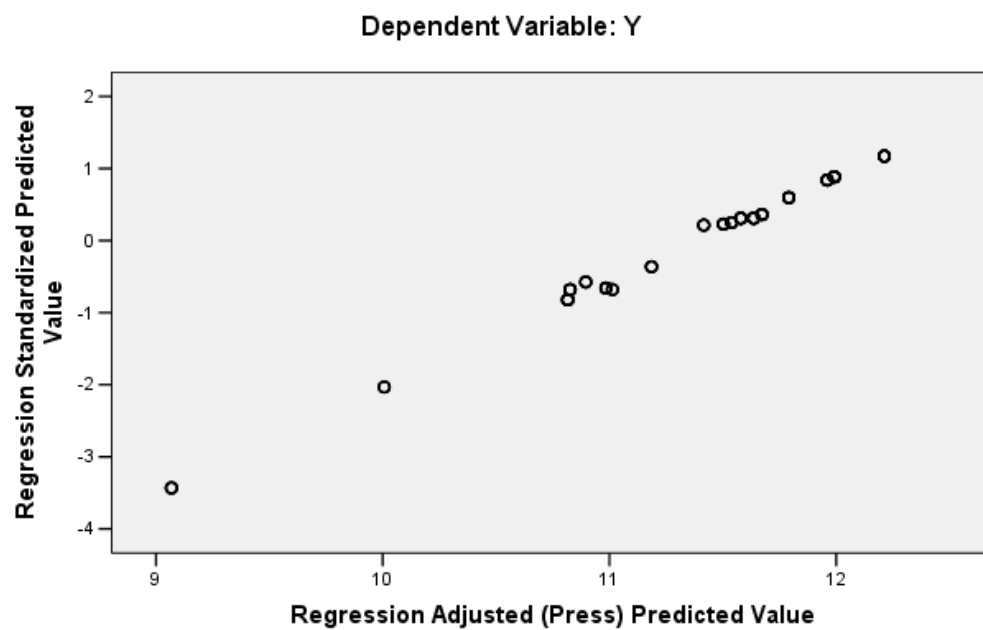|	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	9,0513	12,1885	11,3900	,68153	100
Std. Predicted Value	-3,432	1,172	,000	1,000	100
Standard Error of Predicted Value	,100	,291	,160	,045	100
Adjusted Predicted Value	9,0679	12,2122	11,3826	,68398	100
Residual	-1,14329	1,07342	,00000	,56681	100
Std. Residual	-1,944	1,826	,000	,964	100
Stud. Residual	-1,980	1,909	,006	,999	100
Deleted Residual	-1,18534	1,17350	,00745	,60957	100
Stud. Deleted Residual	-2,012	1,937	,005	1,008	100
Mahal. Distance	1,852	23,193	6,930	5,012	100
Cook's Distance	,000	,042	,009	,013	100
Centered Leverage Value	,019	,234	,070	,051	100

a. Dependent Variable: Y

Charts

Normal P-P Plot of Regression Standardized Residual

Scatterplot

Dependent Variable: Y
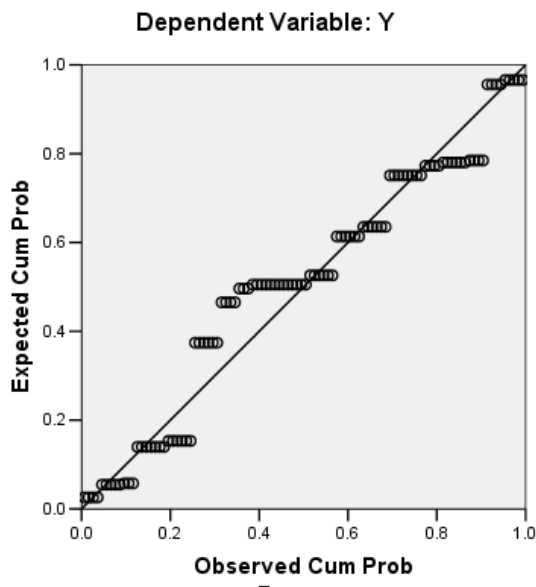
Descriptives

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
X1	100	18,00	24,00	21,8700	2,04324
X2	100	9,00	12,00	10,6100	1,27837
X3	100	7,00	16,00	12,8800	2,27982
X4	100	5,00	12,00	10,3500	1,62912
Y	100	9,00	12,00	11,3900	,88643
X1X4	100	90,00	288,00	228,6700	51,39883
X2X4	100	45,00	144,00	111,1900	27,67002
X3X4	100	35,00	192,00	135,4400	36,46288
Valid N (listwise)	100				