How do Taxpayer Awareness and Tax Service Quality Affect Restaurant Taxpayer Compliance?: Survey in Bandung City, Indonesia

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Abstract

Introduction. In order to support the creation of community products and services and attain shared prosperity, the tax is imposed based on legal rules. The purpose of this study is to ascertain how restaurant taxpayer compliance in the city of Bandung is impacted by taxpayer knowledge and the quality of tax service. Method. Techniques for descriptive and quantitative verification. strategies for gathering primary data through the distribution of questionnaires. Using the purposive sampling method, the population for the study of restaurant taxpayers in the city of Bandung was obtained, and a research sample of up to 100 restaurant taxpayers in the city was created. Multiple linear regression analysis is the methodology used for data analysis.. Result. The results of the research by testing the hypothesis with the t and f tests show that there is an influence of taxpayer awareness and quality of tax services on restaurant taxpayer compliance in the city of Bandung either partially or simultaneously. Conclusion. Restaurant taxpayer compliance in the city of Bandung is influenced by taxpayer knowledge and the quality of tax services either partially or simultaneously so it is necessary to collect data as well as outreach about taxation and taxpayer verification to find out whether there are still hotel and restaurant businesses that have not been registered as taxpayers. to increase local tax revenues.

Keywords: *Taxpayer Awareness, Tax Service Quality, Taxpayer Compliance, Restaurant Tax in Bandung City.*

Introduction

Taxation is one of the government's activities that aims to improve people's welfare, where its activities are related to the management of state finances sourced from community contributions. The tax is levied based on judicial guidelines that are applied to fund the group production of commodities and services to attain shared prosperity. Tax revenue according to what has been targeted can be achieved if taxpayers want to fulfill their tax obligations (Adi, 2018; Agustina, 2016). Taxpayers are any individuals or companies, including taxpayers, tax collectors, and tax collectors, who have tax rights and obligations under legislative requirements, according to Article 1 paragraph 2 of Law Number 28 of 2007. budgetary guidelines (Lasmana, 2017; Tax Director General, 2016). The city of Bandung as a city that is a tourist and culinary destination, and the hotel tax, restaurant tax, and entertainment tax should have the potential to greatly increase the City of Bandung's regional original revenue. However, in addition to these three taxes, the parking tax has the ability to greatly increase regional original revenue since hotel owners, restaurants, and entertainment venues that provide parking areas are required to pay parking taxes to the Regional Government. With the development

and increase in the number of hotels, restaurants, and entertainment venues, the provision of parking lots has also increased so that the parking tax has the potential to contribute significantly to the Regional Original Revenue of Bandung City. The following presents the Regional Original Revenue of Bandung City from 2014 to 2018. The Regional Original Revenue of Bandung City from 2014 to 2017 continues to increase, but experienced a slight decrease in 2018. In fact, in 2017, hotel tax revenue did not reach the target set, which only reached 295 billion of the target of 300 billion (www.news.detik.com). Even though the restaurant tax always reaches the set target, the potential for increasing Local Own Revenue is still greater because in 2016 there were 1425 restaurants in the city of Bandung that did not pay taxes. Increasing Regional Revenues through local tax revenues is one of the performance indicators in this mission, therefore this research was conducted for the 2014-2018 period. The achievement of the aim for tax income depends in large part on taxpayer compliance. Tax income will rise in direct proportion to taxpayer compliance, and vice versa. A number of variables, such as taxpayer knowledge and views of tax penalties, affect how well or poorly people adhere to their tax duties. The degree of awareness of taxpayers may be determined by their understanding of taxes and how seriously they take their responsibility to file and pay taxes. The problem of Tax compliance is a significant issue for both developed and developing nations worldwide. (Siti Kurnia Rahayu, 2010: 140; Widodo, 2016; Widi, 2010). The issue that frequently arises in connection with this tax collection is that there are still a lot of individuals who do not wish to pay their taxes on time, or, to put it another way, there are still a lot of tax arrears. This can increase

psychological problems such as stress and reduced self-esteem as a result (Suhron, 2016; 2017; 2018) In Indonesia, there is still a very low level of compliance among taxpayers with regard to making their required tax payments. (; Rohmat, 2011; Rahayu, 2017). The higher the Regional Original Income of an area, the Regional Fiscal Capacity Index (IKFD) will also be higher. A high IKFD indicates that regional dependence on the central government is relatively low. Taxpayer awareness is the element that has the potential to boost compliance from taxpayers. Taxpayer awareness of taxation is an internal feeling of responsibility for paying taxes that does not involve any form of force. (Daroyani, 2010; Jatmiko, 2006;). Taxpayer compliance, which in turn has an influence on municipal tax collections, is affected by taxpayers' poor level of knowledge. (Ritonga, 2011). This is clear from the observation that the City of Bandung's regional tax receipts for 2016 barely met the predetermined objective by 80%. Therefore, the awareness of taxpayers in the city of Bandung must be increased considering the awareness of taxpayers. Taxpayers must be aware of their tax duties and have the sincerity and motivation to do so in order to know, recognise, respect, and comply with the relevant tax laws. (Manik Asri in Muliari, 2012; Saragih, 2018; Simanjuntak, 2012). In addition to the taxpayer awareness factor, Another element that may have an impact on taxpayer compliance is service quality. Servqual may be defined as the difference between the service perceived by customers and the service quality expected by customers (Harahap, 2004; Gunadi, 2013; Suandy, 2011). Customers will be satisfied with the services they receive, which will encourage them to comply with their tax duties once more. More taxpayers would feel happy and become obedient the higher the quality of tax services

offered by tax authorities. Conversely, the taxpayer will be more disobedient the poorer the quality of the tax services. (Mardiasmo, 2012, Nirawan, 2013; Noor, 2013; Kotler, 2014).

METHOD

The object of this research is restaurant taxpayers in the city of Bandung. As a unit of analysis, specifically with reference to taxpayer compliance (X3), the standard of tax services (X2), and taxpayer awareness (X1) (Y). This kind of study employs positivist research methodologies and quantitative data. In completing this research the investigation used was a survey research method, the level of causal associative explanation with descriptive and verification purposes. causal associative causal design is a causal relationship, Consequently, it may be concluded that in this scenario, independent factors (impact variables) are present in the research (Sugiyono, 2017: 59). The generalization area, or population, comprises of the items or individuals that the researchers chose to study because they had the attributes and characteristics they did (Sugiyono, 2017.80; Zulganef, 2018). The population in this study is restaurant taxpayers in the city of Bandung whose number is unknown. The sample criteria are difficult to identify and the amount is not

known with certainty, so sample measurements use the Bernoulli formula for sampling with a proportion approach (Kurniawan, 2014: 84; Sekaran, 2017; Sedarmayanti, 2011). sample (n) required in this study is 96.04 and is rounded up to 100 restaurant taxpayers Located in Bandung. Researchers utilize both primary and secondary data gathering methods; primary data methods include observations, questionnaires, and interviews, while secondary data methods include library studies. Verification analysis was employed in this study's data analysis to put the hypothesis to the test using statistical tests. After doing a descriptive analysis, the analysis was then used to assess the total data that had been acquired from the respondents (Umar, 2013). Multiple regression is the data analysis method employed in this study by the researchers. If there is a causal or functional link between the two variables, regression analysis is used. Before carrying out the regression analysis, the classical assumptions were tested

RESULT & DISCUSSION

Exploratory using a survey

First-step exploratory data as age, gender, and variable descriptive analysis of taxpayer demographic data. Data are displayed in Table 1.

Table 1. Demographic data and Variable

Characteristics Descriptive Analysis N (100)	Frequency (%)
Demographic data	
Gender	
Male	57 (57)
Female	43 (43)
Age (years)	
< 20 (years)	0 (0)
20-30 (years)	2(2)
31-40 (years)	29 (29)

Descriptive Analysis Variable	Mean±SD	Total Score	Criteria
41-50 (years)	57 (57)		
>50 (years)	9(9)		
for Taxpayer Awareness	3.31± 1.26	1983	Fairly Good
Quality of Tax Service	3.41± 1.16	3451	Good
Taxpayer compliance	3.25± 1.12	2275	Fairly good

Source: Data Processing Results, 2022

The gender profile of 100 restaurant taxpayers in the city of Bandung is shown in the table above, and it is clear that the majority of respondents 57 out of 100 were men or 57.00%, while the smallest number were female as many as 43 people or 43.00%. Meanwhile, based on the age of 100 restaurant taxpayers in the city of Bandung, it can be seen that the majority of respondents are aged between 41-50 years as many as 57 people or 57.00%, while the smallest number is between 20-30 years old as many as 2 people or 2.00%.

The average score for restaurant tax payer awareness in the city of Bandung came out to be 3.31%. Since this percentage score meets the requirements for being fairly excellent, it can be concluded that restaurant tax payer knowledge in the city of Bandung is quite high. The average score for the effectiveness of restaurant taxes in the city of Bandung came out to be 3.41%, the results of this percentage score are good criteria so that It may be said that taxpayers receive high-quality tax services. The result's average score regarding restaurant taxpayer compliance in the city of Bandung obtained a result of 3.25%, the results of this percentage score the criteria being quite good so it can be stated that The Bandung city's restaurant tax payers generally comply with the law.

Classical Assumption

Test Normality

The normality test, according to Ghozali (2016: 154), is used to assess whether or not the independent and dependent variables in a regression model have a normal distribution. This assumption is supported by the error in the linear regression model, which is normally distributed or very close to it, making statistical testing possible. Singgih Santoso (2012: 393) claims that the probability number, specifically, may be used as the foundation for decision-making:

a.   If the probability > 0.05 then the distribution of the regression model is normal.

b.   If the probability < 0.05 then the distribution of the regression model is not normal.

The results of the normalcy test using the Kolmogorov-Smirnov test are obtained, and they are as follows:

Table 2. Normality Test with Kolmogorov Smirnov

One-Sample Kolmogorov-Smirnov Test		Unstandardized Residual
N		100
Normal Parameters [a,b]	Mean	.0000000
	Std. Deviation	2.82752675

Most Extreme Differences	Absolute	.071
	Positive	.034
	Negative	-.071
Test Statistics		.071
Asymp. Sig. (2-tailed)		.200[c,d]
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		
d. This is a lower bound of the true significance.		

Source: Data Processing Results, 2022

Based on the findings of the Kolmogorov-Smirnov test, which were produced using the table above and had a significance value (sig. (2-tailed)) of 0.200, it can be concluded that the data in this research are normally distributed because this value is more than 0.05.

Multicollinearity Test

According to Ghozali (2016: 103), the goal of the multicollinearity test is to verify whether the regression model detected a relationship between independent variables (independent). Unrelated variables should not correlate in an appropriate regression model (independent). The Tolerance and Variance Inflation Factor (VIF) values can be used to assess whether multicollinearity exists in the regression model. The variability of the chosen independent variables that cannot be accounted for by additional independent variables is measured by tolerance. Therefore, Ghozali's (2016: 104) reasoning for the multicollinearity test decision-making process is as follows:

a.   If the tolerance is> 0.10 and the VIF value is < 10, then it means that it is said to be free of multicollinearity.

b.   If the tolerance is <0.10 and the VIF value is > 10, it means that multicollinearity is said to occur

A multicollinearity test is obtained based on the data processing findings and is as follows:

Table 3. Multicollinearity Test

Coefficients [a]			
		Collinearity Statistics	
Model		Tolerance	VIF
1	Taxpayer Awareness	.676	1,479
	Quality of Tax Service	.676	1,479
a. Dependent Variable: Restaurant Taxpayer Compliance			

Source: Data Processing Results, 2022

Based on the results in the table above, it can be said that the data in this research are free of multicollinearity issues because all independent variables have a tolerance value of >0.10 and a VIF value of < 10.
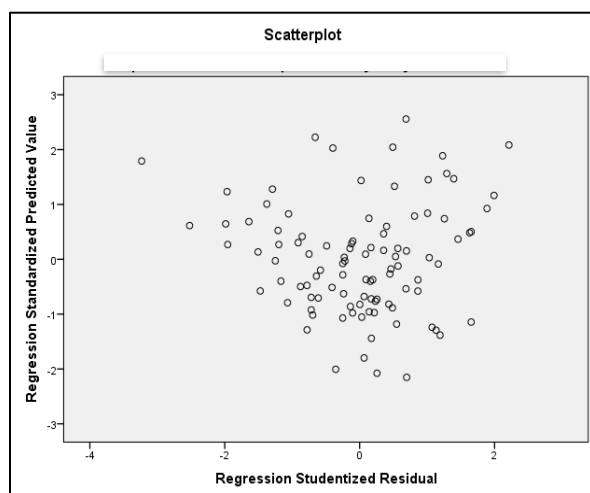
Heteroscedasticity

Test This heteroscedasticity test was performed to examine if the residuals of various observations have a variance inequality. When the variance of the residual varies from one observation to the next, this is referred to as heteroscedasticity. A good model is one that has no heteroscedasticity (Ghozali, 2016: 134).

Examine the scatterplot or projected value of the dependent variable, SRESID, with a residual error, ZPRED, to check if the multiple linear regression model has heteroscedasticity. So Ghozali (2016: 134) provides the following rationale for assessing whether or not heteroscedasticity is present:

a.   If there is a certain pattern, such as the existing dots forming a certain regular pattern (wavy, widened then narrowed), then heteroscedasticity occurs.

b.   If there is no clear pattern, and the dots spread above and below the number 0 on the Y axis, then heteroscedasticity does not occur heteroskedasticity

Picture .1 Scatterplot heteroskedasticity

Given that there is no visible pattern and that the points are distributed randomly above and below the value 0 (zero) on the Y axis, it is possible to conclude that there is no heteroscedasticity problem in this research.

Multiple Linear Regression Analysis Multiple

Researchers employ linear regression analysis to determine how the condition of the dependent variable (criterion) would vary if two or more independent variables were used as predictor factors (Sugiyono, 2017: 275). The purpose of this study's multiple linear regression analysis is to ascertain the relationship between taxpayer compliance and the level of tax service awareness and quality. based on data processing outcomes, Following are the outcomes of a multiple linear regression analysis:

Table 4. Multiple Linear Regression Analysis

Coefficients [a]						
		Unstandardized Coefficients		Standardized Coefficients		
Model		B	Std. Error	Beta	t	Sig.
1	(Constant)	1.726	1.717		1.005	.317
	Taxpayer Awareness	.240	.090	.234	2.680	.009
	Quality of Tax Service	.395	.063	.549	6.303	.000
a. Dependent Variable: Restaurant Taxpayer Compliance						

Source: Data Processing Results, 2022

The results of the multiple linear regression equation are derived as follows using the table above:

$$Y = 1.726 + 0.240X_1 + 0.395X_2 + e$$

The following may be inferred from the regression equation's results: (1) The constant 1,726, which means that the value of restaurant taxpayer compliance will remain constant even if the taxpayer's knowledge and the caliber of tax services are both worth 0 (zero) and nothing else changes. (2) Restaurant taxpayer compliance will rise by 0.240 if taxpayer awareness rises by one unit and the quality of tax services remains unchanged, according to the regression coefficient of taxpayer awareness, which is 0.240 and positive. (3) If the quality of tax services rises by one unit while taxpayer awareness remains constant, restaurant taxpayers will grow by the regression coefficient for the quality of tax services, which is positive and 0.395.

Analysis of the Coefficient of Determination (R2)

According to Ghozali, the coefficient of determination (R2) is a technique that may be used to measure the quality of an evaluation by assessing the percentage influence of all independent factors on the dependent variable (2016: 95). Using the data processing findings, the coefficient of determination results are generated as follows:

Table 5. Coefficient of Determination

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.709[a]	.502	.492	2.85653
a. Predictors: (Constant), Tax Service Quality, Taxpayer Awareness				

Source: Data Processing Results, 2022

The coefficient of determination may be computed using the information in the table above:

$$R = 0.709^2 \times 100\%$$

$$= 50.2\%$$

Based on the aforementioned calculation, the coefficient results have been determined to be 50.2%. This means that 50.2% of the variables that affected restaurant taxpayer compliance in the city of Bandung were taxpayer awareness and the quality of tax service, Other characteristics not included in this study accounted for the remaining 49.8%.

Testing Hypotheses Partially testing hypotheses (t-test) and concurrent testing hypotheses were utilized in this investigation (f-test).

Partially Testing Hypotheses (t-test)

According to Ghozali (2016: 97), a statistical t-test shows how much variance in the dependent variable can be explained by one explanatory variable alone. The t-test it self serves the objective of supplying data to ascertain the impact of an independent variable, specifically partial (individual) taxpayer awareness, on the dependent variable, specifically taxpayer compliance. The alternative hypothesis (Ha) is that the parameter of a variable is not equal to zero, while hypothesis 0 (H0) to be evaluated is whether a parameter (1) is equal to zero. The findings of the t-test used to test the hypothesis

are as follows, based on the data processing outcomes:

Table 6. Partial Hypothesis with t-test

Coefficients [a]					
	Unstandardized Coefficients		Standardized Coefficients		
Model	B	Std. Error	Beta	t	Sig.
1 (Constant)	1.726	1.717		1.005	.317
Taxpayer Awareness	.240	.090	.234	2.680	.009
Quality of Tax Service	.395	.063	.549	6.303	.000
a. Dependent Variable: Restaurant Taxpayer Compliance					

Source: Data Processing Results, 2022

The following are the outcomes of the testing between the variables that were acquired from the hypothesis testing table with the t-test:

Assessing Taxpayer Awareness's Impact on Restaurant Taxpayer Compliance

Restaurant taxpayer compliance produced t-count findings of 2,680 with a significance (p-value) of 0.009 based on the results of hypothesis testing utilizing the t-test on the influence of taxpayer awareness. Since the results of tcount>ttable (2,680> 1,984) and a significance (p-value) of 0.009 0.05, Ho is rejected and Ha is accepted, allowing it to be said that there is an impact of taxpayer awareness on restaurant taxpayer compliance in the city of Band Research by Jotopurnomo supports this claim (2013) Individual taxpayer compliance is significantly impacted by taxpayer knowledge. This study supports research by Banu Winoto (2008), which demonstrates that the variable, supported by Khasanah's (2014) research, Tax knowledge has a significant influence on taxpayer compliance. Tax knowledge has a favorable and considerable influence on taxpayer compliance. In addition, Manek's research (2019) shows tax knowledge, According to Nirawan's research from 2013, knowing tax rules has an impact on required compliance tax,

which is also supported by the fact that taxpayer knowledge and tax punishments have a good impact on taxpayer compliance. The moderating variable of risk appetite has little impact on taxpayer compliance. There is no effect and no way to mitigate the link between taxpayer compliance and risk preference for the relationship between comprehending tax regulations. According to Prakoso's (2016) research, both Intellectual Capital, which influences the value of the firm, and Structure Capital, which just measures it, have an impact on the company's financial performance. This study supports the Resources Based Theory used in assessing company performance. The company's accuracy and ability in choosing accurate resources, and building and maintain relationships with the company's external environment can provide added value and increase company welfare. As for the research explanation by Tanilasari (2017), This implied that taxpayer compliance would rise in proportion to individual taxpayer awareness. Individual taxpayers' compliance is positively impacted by the quality of the service. This implies that if the tax authorities' quality of service improves, so will individual taxpayers' compliance. Individual taxpayer compliance is positively impacted by awareness of taxpayers and the quality of services. According to

Tulenam's research, this indicates that individual taxpayer compliance may be attained with the presence of two variables: taxpayer awareness and the caliber of service tax authorities (2017) Taxpayer compliance is influenced by their level of awareness.

The Effect of Tax Service Quality on Restaurant Taxpayer Compliance

Based on the results of hypothesis testing using the t-test on the relationship between the quality of tax services and restaurant taxpayer compliance, the results show a t count of 6,303 with a significance (p-value) of 0,000. Since Ho is rejected and Ha is accepted because t-count > t table (6,303 > 1,984) and a significance (p-value) of $0.000 < 0.05$, it can be said that there is a relationship between the quality of tax

services and restaurant taxpayer compliance in the agrees with Komala's (2014) findings that the factors Physical evidence, Reliability, Responsiveness, Confidence, and Empathy all have a major impact on taxpayer compliance at the same time.

Simultaneous Hypothesis Testing

To establish if the independent or independent factors influence the dependent variable jointly or concurrently, a simultaneous significance test (f statistics) is used (Ghozali, 2016: 171). The f test is used to gather data on how a dependent variable, in this case taxpayer compliance, is impacted by an independent variable, in this case taxpayer knowledge, simultaneously (together). Based on how the data were processed, the results of utilizing the

f test to test the hypothesis are as follows:

Table 7. Simultaneous Hypothesis with f test

ANOVA [a]						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	798,002	2	399,001	48,899,	000[b]
	Residual	791,496	97	8,160		
	Total	1589,498	99			
a. Dependent Variable: Restaurant Taxpayer Compliance						
b. Predictors: (Constant), Tax Service Quality, Taxpayer Awareness						

Source: Data Processing Results, 2022

Based on the results of the f test, it can be concluded that there is a relationship between taxpayer awareness and the caliber of tax service on restaurant taxpayer compliance in the city of Bandung. The f count results are 48,899 with a significance (p-value) of 0,000. Because the f count > f table (48,899> 3,089) and a significance (p-value) of 0.000 0.05, Ho is rejected and Ha is accepted.

CONCLUSION

Based on findings from a study on how taxpayer awareness and the effectiveness of tax service affect restaurant taxpayer compliance

in the city of Bandung, the following conclusions are obtained: (1) There is a correlation between taxpayer awareness and restaurant taxpayer compliance in the city of Bandung, demonstrating that the more the restaurant taxpayers' awareness, the higher the city of Bandung's taxpayer compliance will be. (2) The level of tax service quality has an impact on restaurant compliance with tax laws in the city of Bandung; this indicates that the higher the level of tax service quality offered, the more it will boost restaurant compliance with tax laws in the city of Bandung. (3) There is a relationship between taxpayer awareness

and the quality of tax services and restaurant compliance in the city of Bandung; this finding demonstrates that the greater the level of taxpayer awareness and the higher the caliber of services offered, the greater the likelihood that restaurants will comply with tax laws in the city of Bandung.

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