

Perceptions of Culinary MSMEs toward the Implementation of MPOS and TMD in Encouraging Voluntary Tax Compliance in North Toraja

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Abstract: *This study aims to describe the perceptions of culinary MSME actors toward the implementation of MPOS and TMD, to explore the experiences of culinary MSME actors in using MPOS and TMD, and to understand how the implementation of MPOS and TMD influences the voluntary tax compliance of culinary MSME actors in North Toraja. This research used a descriptive qualitative approach; data were collected through in-depth interviews with MSME actors who had used MPOS and TMD. The results of the study show that MSME actors have positive perceptions of MPOS and TMD because they are considered to assist transaction recording, enhance transparency, and simplify tax calculation. However, this system still faces various technical constraints, including network disruptions, power outages, system errors, paper shortages for receipts, and resistance from some customers to paying taxes. MSME actors also offered several suggestions, including the need for Bapenda's assistance and routine monitoring, improvements to the application, and more intensive socialization. This study concludes that MPOS and TMD have the potential to enhance voluntary tax compliance; however, their effectiveness largely depends on infrastructure readiness and local government support.*

INTRODUCTION

In the context of regional development, tax revenue sourced from the community plays a strategic role in driving the economy, as government management is directed toward supporting development activities that impact public welfare (Lovitasari & Nashihah, 2023). MSMEs are a potential sector in Indonesia capable of increasing state revenue through taxation, as their growth is rapid (Supriyati & Wulanditya, 2012). The development of MSMEs is one of the important pillars of the Indonesian economy, including in the North Toraja (Ardiyanti et al., 2025). One potential MSME sector in this era is the creative economy, particularly the culinary subsector.

The culinary subsector provides a relatively large contribution, namely 30% of the total revenue of the tourism and creative economy sector, thus having very strong potential to develop

(Kementerian Pariwisata dan Ekonomi Kreatif, 2021). One sector that makes a significant contribution to local tax revenue is micro, small, and medium enterprises (MSMEs), particularly in the culinary sector, which includes restaurants, cafés, and food stalls. One type of tax whose potential continues to grow alongside the rise in recreational or tourism businesses is the restaurant tax (Surya et al., 2020). Taxes from the culinary sector have shown continuous growth, in line with tourism growth, changes in community lifestyles, and the development of digital services such as GoFood and GrabFood (Wahyuni, 2020; Noviyanti et al., 2022).

Tax reform in the digital era is carried out to increase taxpayer trust and compliance through the modernization of the tax administration system (Mayasari & Narsa, 2020). In addition, tax reform is also carried out with the aim of enhancing the accountability and transparency of tax administration (Susanto, 2021). To increase transparency and accuracy in tax reporting, local governments implement electronic transaction recording devices (*Alat Perekam Transaksi Elektronik*; APTE), such as Mobile Point of Sale (MPOS) and Transaction Monitoring Device (TMD). Both devices automatically record every transaction and transmit real-time data to the local tax authority's server. This innovation enhances the Tapping Box system, which was previously widely used across various regions. The utilization of information technology in the local tax system is expected to increase the effectiveness of government revenue management (Sari & Soemitra, 2022).

Although the implementation of MPOS and TMD is expected to improve reporting accuracy and promote voluntary tax compliance, it still faces several challenges. Some culinary MSME actors perceive that the use of these devices increases operational burdens, disrupts work convenience, or causes concerns regarding excessive supervision (Alfurqan & Urumsah, 2025 ; Cahyani et al., 2024). Such negative perceptions can influence taxpayers' willingness to comply with their tax obligations. From the perspective of the Theory of Planned Behavior (Ajzen, 1991), perceptions, attitudes, and individual beliefs toward a policy influence the decision to support or not support that policy. Therefore, it is important to understand how culinary MSME actors interpret the implementation of MPOS and TMD, how they experience using them, and to what extent these technologies influence their tax compliance practices.

Various previous studies have examined the implementation of electronic transaction recording devices, such as tapping boxes, MPOS, and TMD; however, most have employed a quantitative approach. The study conducted by Lovitasari & Nashihah (2023) discusses the effectiveness of the tapping box, Noviyanti et al. (2022) discuss restaurant tax transparency, Alfurqan and Urumsah (2025) discuss restaurant taxpayer behavior, and Sari and Soemitra (2022) discuss the optimization of local tax collection. However, studies that deeply explore the perceptions and experiences of culinary MSME actors toward MPOS or TMD through a qualitative approach remain very limited. This indicates a research gap that this study seeks to address. This study uses the concepts of perception, user experience, and the Theory of Planned Behavior (Ajzen, 1991) to understand how culinary MSME actors interpret the implementation of MPOS or TMD, and how these perceptions relate to voluntary tax compliance.

The context of North Toraja further strengthens the urgency of this study. Since 2019, the local government has encouraged the installation of MPOS among several business actors as part of a collaboration with Bank Sulsebar and as a follow-up to the KPK RI (Corruption Eradication Commission of the Republic of Indonesia) program (Tribun News, 2019). Although MPOS and TMD have been implemented since 2019, the level of acceptance and readiness among culinary MSME actors remains varied; thus, their effectiveness in promoting voluntary tax compliance is not yet fully known. Several local studies show that tax morale, tax literacy, and taxpayer attitudes

in North Toraja influence compliance levels; however, studies that deeply explore the perceptions and experiences of culinary MSME actors toward MPOS and TMD remain limited. Based on these conditions, this study is conducted to comprehensively understand the perceptions, experiences, and responses of culinary MSME actors in North Toraja toward the implementation of MPOS and TMD, and their implications for voluntary tax compliance.

This study aims to describe culinary MSME actors' perceptions of MPOS and TMD implementation, explore their experiences with MPOS and TMD, and examine how their implementation influences voluntary tax compliance among culinary MSME actors in North Toraja. This study is expected to contribute to the development of knowledge regarding taxpayer perceptions and the implementation of local tax technology, particularly MPOS and TMD, in the context of culinary MSMEs, and to contribute to the literature on technology-based local tax compliance through a qualitative approach, particularly in the culinary MSME sector in tourism areas. In addition, this study is expected to provide input for the Regional Revenue Agency (*Badan Pendapatan Daerah*; BAPENDA) of North Toraja regarding strategies for socialization, assistance, and evaluation of the implementation of MPOS and TMD.

LITERATURE REVIEW

Culinary MSMEs

Culinary MSMEs are micro, small, and medium enterprises operating in the food and beverage provision sector, including restaurants, cafés, food stalls, and similar businesses. The culinary sector experiences rapid growth and contributes significantly to the regional economy, particularly in tourism-based areas such as North Toraja (Wahyuni, 2020). The development of community lifestyles, the increasing number of tourists, and the emergence of digital services such as GoFood and GrabFood further strengthen the position of culinary MSMEs as contributors to Local Own-Source Revenue through restaurant tax (Noviyanti et al., 2022). Culinary MSMEs in Indonesia generally have the following characteristics:

1. Small business scale with intensive transaction activities.
2. Manual or semi-manual recording systems.
3. Diverse levels of technological and tax literacy.
4. Variation in the level of understanding regarding tax obligations.

This variation in characteristics influences the readiness and perceptions of MSME actors in implementing technology-based tax systems such as MPOS and TMD.

Local Taxes and Restaurant Tax

Local taxes and levies are among the important sources of regional revenue to finance local government administration (Undang-Undang No. 28 Tahun 2009). Local tax is a tax imposed by the region for the purpose of financing the household affairs of the respective local government (Simbolon & Herijawati, 2023). Local tax is a mandatory contribution from the community to the local government that is used to finance the administration of the government and regional development (Sahrani, 2020). One type is the restaurant tax, namely a tax on the service of selling food and beverages provided by restaurants, cafés, and other culinary businesses. Restaurant tax is a tax on services provided by restaurants, including eateries, canteens, and catering services (A et al., 2019). Increasing the effectiveness of restaurant tax collection from culinary MSMEs is highly important, as this sector is transaction-intensive and has substantial revenue potential. However, manual supervision often leads to problems, such as discrepancies between transactions that occur and those that are reported.

Electronic Transaction Recording Devices (APTE): MPOS and TMD

Mobile Point of Sale (MPOS) is a digital cashier system that records transactions and automatically transmits data to the Bapenda server. MPOS is used to replace the tapping box system that was previously installed on conventional cashier machines. A Transaction Monitoring Device (TMD) is a device installed on restaurant or café sales systems that records all transactions in real time without requiring modifications to the internal POS system. MPOS and TMD aim:

1. to increase the accuracy of sales data,
2. to reduce the potential for transaction manipulation,
3. to strengthen local tax supervision,
4. to promote the tax compliance of restaurant taxpayers.

The implementation of MPOS or TMD has been carried out in various regions as a form of tax modernization, including North Toraja since 2019 (Tribun News, 2019). Data that taxpayers have input through the TMD and MPOS tax recording devices can be directly examined through the web-based Tax Monitoring System, which is accessible only to tax officers because the system is confidential (Sarinah et al., 2024).

Taxpayer Perception

Perception is a process in which individuals interpret, understand, and assign meaning to a stimulus or policy. In the context of taxation, taxpayer perception reflects how they view government policies, including the implementation of MPOS and TMD. According to Ajzen (1991), perception is influenced by three main elements:

1. *Attitude*

An individual's evaluation of the benefits or disadvantages of a policy.

Example:

MPOS or TMD are perceived as facilitating business operations → positive perception

MPOS or TMD are perceived as disrupting business operations → negative perception

2. *Subjective Norms*

The influence of the environment, family, fellow business actors, or tax officers in shaping taxpayers' views.

3. *Perceived Behavioral Control*

The extent to which taxpayers feel capable of using MPOS or TMD, both in terms of technical aspects, facilities, and support.

In qualitative research, perception is not only viewed as an "evaluation" but also as meaning and experience formed through social interaction, business practices, and field conditions.

Voluntary Tax Compliance

Tax compliance is an attitude that taxpayers show a willingness to understand and comply with the laws and tax obligations applicable to themselves (Panggalo et al., 2025). Tax compliance is classified into enforced compliance and voluntary compliance (Primasari & Mutmainah, 2022). Voluntary tax compliance is taxpayer behavior in which, consciously and without coercion, they fulfill their tax obligations, including calculating, reporting, and paying taxes in accordance with regulations. Factors that influence compliance include:

1. Understanding and tax literacy.
2. Attitudes toward taxation.
3. Perceptions of the fairness and transparency of policies.
4. Experiences of interaction with Bapenda officers.

5. Ease of use of transaction recording devices (MPOS or TMD).

In the context of culinary MSMEs, compliance is not only determined by knowledge but also by their perceptions of MPOS or TMD as monitoring tools.

The Relationship between MSME Actors' Perceptions and Tax Compliance

Various studies show that taxpayers' understanding of the tax system strongly influences tax compliance (Palimbong & Tangdialla, 2021). In practice, taxpayers' understanding of tax mechanisms contributes to building positive perceptions, which ultimately influence the level of voluntary tax compliance. Negative perceptions of tax policies can reduce the willingness to comply, whereas positive perceptions can increase the willingness to report taxes accurately. In the context of MPOS and TMD, the perceptions of MSME actors are influenced by: (1) the level of understanding of the operational mechanisms of the devices; (2) experience in their utilization; (3) the level of operational convenience; (4) trust in the government; and (5) business technological readiness. Therefore, understanding perceptions through a qualitative approach is critically important to assess whether the implementation of MPOS or TMD genuinely promotes tax compliance or instead generates resistance.

RESEARCH METHOD

This study used a descriptive qualitative approach. This approach was selected because the study focused on an in-depth understanding of the perceptions, experiences, and meanings that culinary MSME actors construct regarding the implementation of MPOS and TMD in the local tax system. The study was conducted in North Toraja Regency and involved culinary MSME actors, including restaurants, cafés, and food stalls subject to the restaurant tax. Lokasi ini dipilih karena North Toraja is one of the regions that has implemented MPOS and TMD in monitoring tax transactions since 2019. The research informants were determined using a purposive sampling technique, namely selection based on specific criteria relevant to the research objectives. The criteria for informants in this study were culinary MSME actors who are restaurant taxpayers, MSME actors who have used MPOS or TMD, MSME actors who are willing to provide information openly, and supporting informants such as MPOS or TMD assistance officers and Bapenda employees in the local tax division. The research informants consisted of five culinary MSME actors and one employee of the Regional Revenue Agency (Bapenda) of North Toraja. The study was conducted in October 2025, encompassing data collection, analysis, and verification of the research findings. Primary data were obtained directly from in-depth interviews with several culinary MSME actors in North Toraja. The data collection techniques in this study included in-depth interviews, conducted face-to-face using a semi-structured interview guide so that the researcher could explore the informants' views with high flexibility; field observation, conducted to observe the conditions of business activities directly, the use of digital devices in the tax process, as well as the responses of culinary MSME actors toward the implementation of MPOS and TMD; and documentation, which included the collection of documents such as statistical data and activity photographs. The data analysis technique employed the model of data reduction, data display, and conclusion drawing and verification.

RESULTS AND DISCUSSION

General Description of Informants

The informants in this study were culinary MSME actors in North Toraja Regency, including restaurant, café, and food stall owners and managers. They were selected based on being

restaurant taxpayers and having used MPOS or TMD. The informants had diverse business backgrounds, including duration, turnover levels, and experience with digital tax technology. In addition to MSME actors, this study also involved a supporting informant from the Regional Revenue Agency (Bapenda) of North Toraja, who assists with the use of MPOS and TMD. In general, the informants showed openness in conveying their experiences, perceived benefits, and obstacles encountered when using MPOS and TMD.

Perceptions of MSME Actors toward MPOS and TMD

Culinary MSME actors in North Toraja Regency generally have positive perceptions of MPOS and TMD. Most culinary MSME actors consider that MPOS and TMD objectively determine the amount of tax, and that the transaction recording process becomes easier, faster, and clearer. In addition, the transaction system becomes more transparent for both business actors and Bapenda.

Several statements from informants who are culinary MSME actors that illustrate this perception include:

“MPOS greatly assists us in determining the tax that must be paid.”

“This system makes us feel more secure because the data is transparent. Therefore, the government is also able to know them directly.”

In addition, Informant V, who is an employee of the Regional Revenue Agency (Bapenda) of North Toraja, stated:

“The existence of MPOS and TMD certainly helps us because we only need to retrieve the data from the system. However, some remain manual. For those who use the system, we can monitor them at any time. Therefore, there is a dedicated link for it.”

Thus, based on the interview results, it can be concluded that MSME actors have positive perceptions toward the implementation of MPOS and TMD. This positive perception indicates that MSME actors have begun to accept tax digitalization as part of business modernization. In the context of the Theory of Planned Behavior (Ajzen, 1991), these findings describe a positive attitude toward the use of MPOS or TMD. The perception that MPOS or TMD are beneficial and facilitate business operations aligns with the concept of Attitude in the Theory of Planned Behavior framework. When business actors evaluate the system as useful and advantageous, they tend to accept and use it. These findings are consistent with the concept proposed by Alfurqan and Urumsah (2025), which states that the higher the level of taxpayer knowledge, the greater the success of tax technology implementation among restaurant taxpayers.

Experiences of MSME Actors in Using MPOS and TMD

The research findings show that MSME actors who have used MPOS or TMD experience direct benefits in business operations, particularly in transaction recording and more transparent tax calculation. MSME actors generally support the implementation of MPOS and TMD because they are perceived as capable of increasing local tax revenue, which contributes to development in North Toraja Regency. However, their implementation still faces several technical constraints. CP, who is a culinary MSME actor, stated,

“The existence of MPOS greatly helps both the government and me. We are mutually transparent. However, I still encounter constraints related to the internet network.”

In addition, TTMC, who is also a culinary MSME actor, stated,

“MPOS makes it easier for me to monitor my revenue and taxes. However, the main constraint I face is that the system sometimes does not function properly, and occasionally the device suddenly shuts down.”

Furthermore, SIR, who is a culinary MSME actor, stated,

“It would be better if we were visited more frequently to check the device. Sometimes the receipt paper runs out, so we encounter difficulties when printing the receipt requested by customers. In addition, there are occasions when customers express refusals to be charged tax.”

Furthermore, Informant V, who is an employee of the Regional Revenue Agency (Bapenda) of North Toraja, stated

“The constraints experienced by taxpayers include the fact that several food stalls or eateries do not provide dedicated human resources to input transactions. Especially for smaller food stalls with only a few employees, they are already overwhelmed simply by serving customers, so they usually input the transactions once in the afternoon. This is different from larger restaurants. Furthermore, no additional devices have been provided.”

Based on the results of several interviews, several positive experiences emerged, namely that transactions are recorded automatically without manual input, facilitating business owners' monitoring of revenue and minimizing the potential for calculation errors. However, the experience of using MPOS or TMD is also influenced by field conditions, such as network constraints, damaged devices, receipt paper shortages, and, in some places, the absence of dedicated human resources for inputting transactions. These experiences indicate that the success of MPOS implementation depends not only on the device itself but also on the readiness of human resources and the business's operational conditions.

Although MSME actors have positive perceptions toward the use of MPOS or TMD, they still encounter several constraints in their implementation. Technical constraints include power outages that cause devices to malfunction, network disruptions that delay or fail transactions, application errors, devices suddenly shutting down, paper shortages for receipts, and limited internet data quotas that hinder the application's operation. In addition, there are constraints in customer service, such as some consumers' refusal to pay VAT, which creates tension at the cashier, and delays in employee receipt printing that affect service convenience. These technical and service constraints influence the Perceived Behavioral Control aspect of the Theory of Planned Behavior, as technical barriers reduce taxpayers' ability to fulfill their obligations effectively.

Problems related to electricity, network connectivity, application errors, and receipt paper shortages indicate that technical factors are highly determinant of the effectiveness of MPOS or TMD. These constraints reduce Perceived Behavioral Control, namely, taxpayers' perception of their ability to fulfill their obligations. This is consistent with Sari and Soemitra (2022), who state that the success of tax digitalization depends heavily on technological and infrastructural readiness.

In addition, MSME actors provided various constructive suggestions to improve the smooth use of MPOS or TMD. WMPB, who is a culinary MSME actor, stated,

“It would be better if MPOS were equipped with a battery so that it can still be used during power outages, or if the government provided WiFi support or data quotas so that the system can continue to operate. In addition, Bapenda needs to conduct routine inspections of the installed devices. For example, they need to be updated periodically to reduce errors.”

In addition, WRSP, who is a culinary MSME actor, also stated, "It is hoped that the government will provide training for us so that the use of this tax device can be improved and that it can be implemented comprehensively among culinary business actors."

These suggestions indicate that MSME actors do not reject the system, but rather seek improvements to make it more effective and easier to use. MSME actors have high expectations regarding the implementation of MPOS or TMD and toward the local government, namely the equitable installation of MPOS or TMD for all culinary business actors, more intensive socialization so that all business actors understand the utility of the devices, further simplification of the use of MPOS or TMD, more transparent and accountable tax supervision, greater direct field involvement by the government for assistance, and the ability of the digital tax system to enhance Local Own-Source Revenue and regional development. These expectations indicate the potential for higher voluntary tax compliance if the local government delivers responsive and equitable tax services.

The Relationship between Culinary MSME Actors' Perceptions of the Implementation of MPOS and TMD in Promoting Voluntary Tax Compliance

Overall, the research findings indicate a strong, mutually reinforcing relationship between perceptions of culinary MSME actors regarding the implementation of MPOS and TMD to promote voluntary tax compliance. Positive perceptions of MPOS or TMD implementation encourage tax compliance among culinary MSMEs. The desire of MSMEs for all business actors to receive socialization and assistance reflects the strong influence of positive perceptions. When the use of MPOS or TMD is regarded as a standard of local tax service, voluntary tax compliance increases. MSME expectations regarding socialization, assistance, transparency, and the equitable installation of MPOS or TMD indicate that the local government is a critical factor in the success of tax technology implementation. Without active government support, MSME actors encounter difficulties in maximizing the utilization of these devices.

CONCLUSION

This study concludes that the implementation of MPOS and TMD among culinary MSMEs in North Toraja Regency has resulted in a positive response, particularly in enhancing transaction transparency and facilitating tax recording. Nevertheless, its effectiveness in promoting voluntary tax compliance has not been fully optimal. This condition is influenced by technical constraints, limitations in supporting infrastructure, and the suboptimal provision of support and assistance from the local government.

These findings reinforce the argument that the success of tax technology implementation in the MSME sector is not solely determined by user acceptance, but also by system readiness, infrastructure stability, and the quality of implementation governance. Therefore, optimizing MPOS and TMD requires strengthening socialization, providing continuous technical support, and periodically improving systems and devices.

Empirically, this study contributes to enriching the body of knowledge on technology-based tax compliance in the MSME sector in tourism areas. MPOS and TMD have the potential to enhance voluntary tax compliance if technical and operational barriers are minimized through an integrated, sustainable policy approach.

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