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The Effect Of Moral Obligation, Tax Service Quality And Business Turnover On Restaurant Tax Compliance In Banggai Regency

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ABSTRACT

The objective of this research is to investigate the impact of ethical duties, tax administration service excellence, and corporate revenue on the level of tax fulfillment among food service owners within Banggai District. A numerical methodology integrating an explanatory framework was utilized to scrutinize these interconnected dynamics. The study population comprised 538 restaurants recorded in the Regional Revenue Agency (BAPENDA). Sample size was determined through the Slovin formula, yielding 229 initial respondents, which was subsequently reduced to 216 after excluding 13 outlier data points. Instrument quality was verified through validity and reliability assessments to confirm data accuracy. The analytical procedure involved multiple linear regression alongside t-test-based hypothesis evaluation. Findings reveal that all three independent variables moral obligation, quality of tax services, and business turnover exert a mathematically meaningful and direct upward impact regarding the willingness of dining-place businesses level of compliance and help optimize regional tax revenues in Banggai Regency.

***Keywords**: Moral Obligation, Quality of Tax Services, Business Turnover, Restaurant Taxpayer Compliance.*

INTRODUCTION

As one of the primary contributors to Regional Original Income (PAD), regional taxes play a central role in local fiscal sustainability. This revenue stream is gathered from multiple sectors, with regional taxation being among the most significant. Revenue from the regional tax sector contains core functions to trigger national development and supporting government activities, as regional taxes can increase PAD and promote economic growth (Sudarmana & Sudiartha, 2020). Taxation serves as a foundational pillar for government operations and national development financing. Nations with robust tax revenue tend to maintain stronger economic stability, as the bulk of public spending can be funded domestically (Totanan et al., 2024). Among various regional taxes, the restaurant tax plays a significant role in contributing to Regional Original Income (PAD). Despite its potential as a reliable local revenue source, empirical studies suggest that restaurant tax collection in various regions has yet to reach its optimal level, leaving a notable gap between projected and actual PAD contributions (Khikmawati, 2023)

The legal foundation for regional tax collection, including restaurant taxes, is grounded in Law No. 29 of 2009. Under this regulation, restaurant operators providing food and beverage services to consumers are subject to taxation at rates determined by the respective local government authority (Basuki, 2022). Other applicable regional revenues, restaurant taxes, are included in other regional tax revenue sources. Restaurant taxes can be said to be a tax on services provided by restaurants. Restaurants encompass a broad range of food and beverage establishments including cafeterias, food stalls, bars, and catering services that charge customers for their offerings. In accordance with applicable Regional Regulations, the maximum applicable tax rate stands at 10%, calculated based on total payments received by the establishment (Sari & Asy'ari, 2021). The accountability report for the implementation of the Banggai Regency Regional Budget (APBD) for the 2024 Fiscal Year stated that the realization of Banggai Regency's Regional Original Revenue (PAD) reached IDR 226.25 billion. This revenue was driven by contributions from local taxes, including restaurant taxes, which are a source of PAD. However, in recent years, restaurant tax revenue has often fallen short of the established target, indicating low levels of compliance among restaurant taxpayers. Therefore, it is important to analyze the factors influencing restaurant taxpayer compliance to support the optimization of regional revenue (Luwukpost.id,2025).

Although taxpayer compliance has been widely studied, relatively few studies have simultaneously incorporated psychological, institutional, and financial dimensions within a regional context. The distinctive contribution of this study lies in its integrative framework that concurrently evaluates the roles of Moral Obligation, Tax Service Quality, and Business Turnover in shaping restaurant taxpayer compliance specifically in Banggai Regency. By considering the unique economic environment of regional food and beverage businesses, this research bridges the gap between psychological behaviors and institutional factors, offering a tailored framework for local governments. Within this framework, moral obligation functions as a critical internal motivator that encourages voluntary compliance, thereby lessening dependence on coercive enforcement mechanisms. This factor holds particular relevance for restaurant owners given that the restaurant tax system operates on a self-assessment basis, which demands transparent and honest disclosure of daily revenue. Entrepreneurs with strong ethical principles are less likely to engage in non-compliant behaviors like underreporting turnover or manipulating sales records.Research by Sapriadi & Rahman (2022) shows that inner moral responsibility ensures consistent fulfillment of tax obligations even with minimal direct oversight from authorities. Similarly, findings from Anastasia et al. (2022) and Antaranews (2023) demonstrate a positive influence of Moral Obligation on individual taxpayer compliance

Tax service quality refers to how well the government provides adequate services to help taxpayers meet their obligations. Basuki (2022) emphasized that a modern service approach from efficient procedures to supporting infrastructure is essential for improving restaurant tax compliance. Empirical studies by Widajantie & Anwar (2020), Pravasanti & Pratiwi (2020), and Ramadhanty & Zulaikha (2020) show that tax service quality significantly affects compliance. However, Yuliati & Fauzi (2020) and Safitri & Silalahi (2020) found no significant effect, revealing a research gap.This inconsistency suggests that the effectiveness of tax service quality depends heavily on regional administrative readiness and the specific business environment. The novelty of this research lies in re-evaluating tax service quality by integrating it with moral obligations and business turnovers in the unique local context of Banggai Regency, offering a more comprehensive model to address these mixed findings.

Furthermore, business turnover, as an indicator of financial capacity, is also thought to contribute to restaurant taxpayer compliance. Restaurants with larger turnovers inclined better able to meet their tax obligations than smaller businesses. However, empirical evidence regarding turnover function in restaurants tax compliance is still limited in specific regional contexts.

LITERATURE REVIEW

Theory of Planned Behavior

The Theory of Planned Behavior (TPB) is a development of the Theory of Reasoned Action (TRA), which explains that a person's behavior is influenced by the intention to perform an action. According to Nur Azizah (2023), TPB highlights three main factors influencing taxpayer non-compliance: attitudes, subjective norms, and perceived control over behavior. This theory views behavior as the result of a cognitive decision-making process, in which individuals consider various action options and their consequences before deciding whether to perform the action or not (Rizkiana, 2023).

Compliance Theory explains that compliance is a person's attitude of obeying applicable regulations. According to the Big Indonesian Dictionary (KBBI), the word "compliance" comes from "patuh," which means following regulations. In the context of taxation, taxpayer compliance refers to a taxpayer's awareness and adherence to voluntarily fulfilling tax obligations, such as paying and reporting taxes on time as part of their contribution to national development (Rizkiana, 2023). Tax compliance also demonstrates a taxpayer's responsibility in fulfilling their obligations and exercising their tax rights in accordance with applicable regulations.

Moral Obligation

In tax compliance studies, moral obligation represents an internal motivation rooted in personal values and ethics that drives voluntary compliance without legal coercion. Within this framework, moral obligation significantly influences restaurant taxpayers' awareness of honesty, which is crucial because the restaurant tax system operates under a self-assessment mechanism. Rahmadika et al. (2020) describe moral obligation as a deeply ingrained ethical disposition that forms the basis of life principles and fosters a sense of personal responsibility, particularly in the context of accurately disclosing daily business income. Entrepreneurs with strong ethical principles are less likely to engage in non-compliant behaviors such as underreporting transactions, ensuring compliance even with minimal oversight.

Thus, a strong moral obligation shifts public tax awareness from legal coercion to ethical obligation, directly motivating restaurant owners to fulfill their obligations correctly and voluntarily (Anggita, 2023; Pratama & Kurnia, 2022). Moral elements play a crucial role in increasing taxpayer compliance, as paying taxes is an integral part of taxpayer obligations. According to Mardiasmo (2018), public discomfort in paying taxes can be caused by the community's own intellectual and moral development, difficulty understanding the tax system, and the ineffective implementation of the control system.

Quality of Tax Services

Tax service quality reflects taxpayers' overall perception of the services delivered by government tax authorities. This perception is shaped largely by the capabilities and responsiveness of the infrastructure and personnel that tax institutions provide. As stated (Siwi, 2020), tax service quality is the recognition of the public's perceived value, including satisfaction or dissatisfaction with the provision of tax services. The level of service impacts tax compliance; improving service from officials to taxpayers can increase their level of compliance. Furthermore, Research by (Pratama & Mulyani, 2019) shows if the services provided tax staff to taxpayers serve as support to help them fulfill their tax obligations correctly. In the Theory of Planned Behavior (TPB), one factor influencing taxpayer compliance is service quality. This service quality includes aspects such as officer courtesy, clarity of information provided, responsiveness to problems encountered, and ease of obtaining assistance. These factors collectively influence individuals' attitudes toward the government and the tax system, which in turn impacts their level of tax compliance.

Quality is a dynamic condition encompassing aspects of products, services, human resources, processes, and the environment in an effort to meet or exceed expectations (Septia et al., 2023). Service quality is defined as the ability to meet consumer needs and desires in accordance with their expectations. Service quality is assessed by comparing consumer perceptions of the service received with their expectations; a service is considered good if it meets or exceeds expectations, and inadequate if it falls below expectations. Service quality is a dynamic condition related to products, services, human resources, processes, and the environment that are able to meet or exceed customer expectations.

Business Turnover

Under Indonesian Financial Accounting Standards (PSAK), business turnover refers to income arising from an entity's routine operations, recognized at the fair value of the compensation received or expected to be received in exchange for goods or services delivered. In the context of micro, small, and medium enterprises (MSMEs) such as restaurants, turnover serves as a primary measure of both financial capacity and overall business scale. Unlike net income, turnover captures total gross revenue prior to any cost deductions, providing a raw measure of economic activity (Hakim, 2017). From the TPB perspective, an individual's perceived behavioral control specifically their belief in their ability to manage their own actions plays a pivotal role in revenue reporting behavior. Since turnover directly determines tax liabilities, some business operators may resist gross-based taxation, perceiving it as disproportionate to their actual profitability. This presents a barrier to tax collection procedures, as taxpayers tend to underpay their actual taxes by concealing their sales revenue to reduce the amount of tax payable.

According to Yuliyanah (2018), turnover can be measured through several indicators, namely: 1) income as a tax object, which means that taxpayers understand and agree that the income turnover received is a tax object; 2) the willingness of taxpayers to comply with tax regulations by paying taxes according to the turnover received; 3) honest and transparent reporting in tax calculations; 4) the higher the turnover, the greater the tax that must be paid; and 5) the creation of bookkeeping that functions to record and calculate the turnover received. Thus, turnover is the amount of income earned by taxpayers in a certain period, which is calculated based on the money received continuously in one accounting cycle.

Taxpayer Compliance

Taxpayer compliance can be understood as the concrete expression of fiscal discipline, encompassing a taxpayer's willingness to fulfill both their entitlements and duties including timely payment and accurate reporting of tax liabilities in accordance with prevailing tax legislation. Therefore, It can be stated that taxpayer compliance is a person's actual condition because they have complied with all material tax regulations based on tax regulations. A taxpayer is considered to have achieved material tax compliance when their tax return is submitted to the relevant Tax Office prior to the stipulated deadline, with all information presented accurately, comprehensively, and truthfully in line with existing regulatory provisions. In general, taxpayer compliance depends on the taxpayer's willingness and ability to obey and submit to tax regulations, pay tax obligations timely and correctly, and honestly report their income (Prasetyo, 2022).

The degree to which taxpayers fulfill their obligations is shaped by two broad categories of determinants. Internal factors, which are inherent to the individual, encompass personal values, attitudes, and cognitive attributes such as tax literacy, comprehension of tax obligations, awareness of civic duties, and familiarity with digital tax systems. External factors, on the other hand, are environmental in nature and arise from conditions beyond the individual's immediate control, including the socioeconomic landscape of their region. Key external influences include the responsiveness and quality of government tax services, as well as the perceived severity of tax penalties. Thus, taxpayer compliance is impacted by a combination of internal factors personal conditions and external factors from the environment and the existing tax system.

Based on the theoretical framework and mixed empirical findings from previous studies, it is essential to formulate testable hypotheses on how each independent variable affects restaurant taxpayer compliance. Specifically, the study will empirically examine the impact of: Internal motivations driven by moral obligations Institutional support through tax service quality Financial scale represented by business turnover These variables will be analyzed within the unique context of Banggai Regency.

Research Hypothesis

The Influence Of Moral Obligations On Taxpayer Compliance

The Theory of Planned Behavior proposed by Ajzen explains that individual behavior is influenced by intentions formed through three main factors: attitude toward the behavior, subjective norms, and perceived behavioral control. In the context of taxation, moral obligation reflects the taxpayer's internal drive to voluntarily fulfill tax obligations because it is considered the right and responsible action. Furthermore, Compliance Theory explains that a person's compliance arises from an awareness of complying with applicable regulations, which is influenced by both internal and external factors. Restaurant taxpayers with a high moral obligation tend to have a positive attitude towards tax compliance, so they are encouraged to pay and report taxes in accordance with applicable regulations. Therefore, moral obligation plays a significant role in increasing the intention and behavior of restaurant taxpayers to comply (Hapsari, 2023).

Previous research has shown that moral obligation has a positive relationship with restaurant taxpayer compliance. From the Compliance Theory perspective, taxpayers with high moral awareness tend to be more compliant due to an internal drive to comply with tax regulations as a form of social responsibility. Meanwhile, in the Theory of Planned Behavior, moral obligation plays a role in shaping positive attitudes toward tax compliance, which then influences an individual's intention to act compliantly. Therefore, the higher the moral obligation in restaurant taxpayers, the higher their level of compliance in calculating, paying, and reporting restaurant taxes on time and in accordance with tax regulations (Prayoga et al., 2021).

H1: Moral Obligation Has a Positive Influence on Restaurant Tax Compliance in Banggai Regency

The Influence Of The Quality Of Tax Services On Restaurant Taxpayer Compliance

The Theory of Planned Behavior (TPB) explains that taxpayer compliance behavior is influenced by attitudes, subjective norms, and perceived behavioral control. In the context of restaurant taxation, good quality tax services can increase taxpayers' positive perceptions of the tax authorities, thereby encouraging compliant intentions and behavior in fulfilling tax obligations. Furthermore, Compliance Theory states that taxpayer compliance arises from internal and external incentives, including professional, transparent, and responsive service from tax officials. Previous research has shown that the quality of tax services has a positive effect on restaurant taxpayer compliance because good service can increase taxpayer trust and awareness in fulfilling tax obligations (Hapsari, 2023; Tilameo, Blongkod, & Mahmud, 2022).

Quality tax services can improve taxpayer compliance by creating a sense of comfort, simplifying administration, and increasing tax awareness among restaurant taxpayers. From the Theory of Planned Behavior (TPB) perspective, fast, accurate, and communicative service fosters behavioral beliefs that paying taxes is easy and beneficial. Meanwhile, Compliance Theory emphasizes that the quality of interactions between the tax authorities and taxpayers is a crucial factor in fostering voluntary compliance. Therefore, the better the quality of tax services provided by local governments, the higher the level of compliance among restaurant taxpayers in paying and reporting their tax obligations (Syahrizal & Wahyudin, 2024; Naziyah, Suryarini, & Aji, 2024; Nelawati & Utami, 2023).

H2: The Quality of Tax Services Has a Positive Influence on Restaurant Taxpayer Compliance in Banggai Regency

The Influence Of Business Turnover On Restaurant Taxpayer Compliance

The size of a business's turnover is one factor influencing the level of restaurant taxpayer compliance in fulfilling its tax obligations. According to the Theory of Planned Behavior (TPB), a business's sound financial condition can shape positive attitudes and perceived behavioral control among taxpayers regarding tax payments, as taxpayers feel they have the ability to fulfill their obligations. Furthermore, Compliance Theory explains that compliance arises when taxpayers have sufficient awareness and economic capacity to comply with tax regulations. Previous research has shown that increased business turnover tends to be followed by increased restaurant taxpayer compliance in paying and reporting taxes on time (Pratama & Sulistyowati, 2022).

The relationship between business turnover and taxpayer compliance can be explained by the taxpayer's ability to fulfill tax obligations without feeling financially burdened. From the Theory of Planned Behavior (TPB) perspective, high business income strengthens the behavioral belief that paying taxes is a feasible obligation. Meanwhile, Compliance Theory emphasizes that stable economic conditions increase voluntary taxpayer compliance. Recent research shows that restaurant taxpayers with higher turnover tend to be more compliant than those with lower turnover due to their better tax payment ability (Rahmawati & Putra, 2023).

H3: Business Turnover Has a Positive Influence on Restaurant Tax Compliance in Banggai Regency

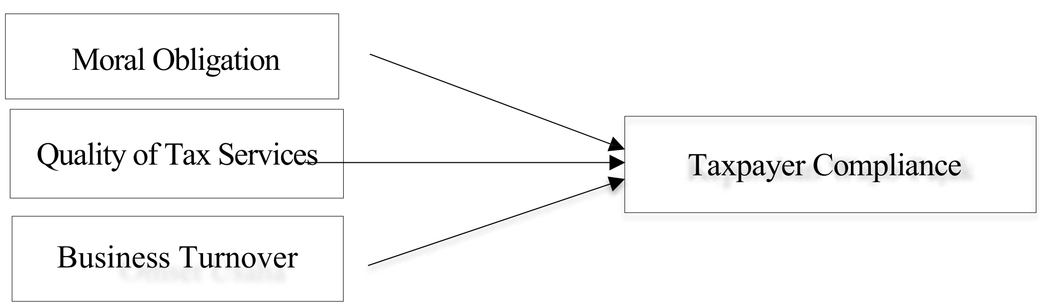

Figure 1. Framework of Thought

Source: Research Data, 2026

RESEARCH METHODS

The present study adopts a quantitative causal research design, selected for its suitability in identifying and measuring the directional relationships between Moral Obligation, Tax Service Quality, and Business Turnover as determinants of taxpayer compliance. Quantitative data was chosen as the type of data for this study. The data source was generated by distribute questionnaires to restaurant taxpayers as respondents who understood information on Moral Obligation, Tax Service Quality, Business Turnover, and taxpayer compliance. Restaurant taxpayers registered with BAPENDA, totaling 538 restaurants, served as the population of this study. The sample size is calculated choose the Slovin formula:

$$\mathrm{N} = \frac{N}{1+N\,(e)^2} = \frac{538}{1+538\,(0{,}05)^2} = 229$$

Data were gathered through questionnaires administered both in person at each restaurant location and electronically via email. Every indicator was evaluated utilizing a quintet-level measurement spectrum, extending from a value of one for absolute dissent to a value of five for complete concurrence (Rensis Likert, 1932). The processing of empirical facts integrated numerical procedures, encompassing soundness and internal consistency checks, fundamental prerequisite criteria, ordinary least squares estimation, alongside significance confirmation.

RESULTS AND DISCUSSION

Table 1. Demographic Characteristics of Respondents (N=229)

Category	Classification	Frequency (F)	Percentage (%)
Gender	Male	182	79,5%
	Female	47	20,5%
Age	20-30 years	38	16,6%
	31-40 years	83	36,2%
	41-50 years	95	41,5%
	>50 years	13	5,7%
Last Education	SD/Equivalent	-	-
	SMP/Equivalent	-	-
	SMA/SMK/Equivalent	30	13,1%
	Diploma (D1/D2/D3)	15	6,6%
	Sarjana (S1)	139	60,7%
	Pascasarjana (S2)	45	19,7%
Position in a Restaurant	Owner	91	39,7%
	Financial Manager	68	29,7%
	General Manager	48	21%
	Other	22	10%
Long Time in Business	Lest Than 1 years	14	6,1%
	1-5 years	72	31,4%
	6-10 years	92	40,2%
	More than 10 years	51	22,3%
Average monthly turnover	<Rp 50 million	40	17,5%
	Rp 50 million-Rp 100 million	67	29,3%

Rp 100 million-Rp 250 million	86	37,6%
>Rp 250 million	36	15,7%

Source: Primary Data (2026)

Tabel 2. Validity Test Results

Variable	Item	R-Count	R-Table	Criteria
Moral Obligation	X1.1	0,678	0,1329	Valid
	X1.2	0,621	0,1329	Valid
	X1.3	0,622	0,1329	Valid
	X1.4	0,583	0,1329	Valid
	X1.5	0,600	0,1329	Valid
	X1.6	0,590	0,1329	Valid
Quality of Tax Services	X2.1	0,539	0,1329	Valid
	X2.2	0,467	0,1329	Valid
	X2.3	0,477	0,1329	Valid
	X2.4	0,493	0,1329	Valid
	X2.5	0,456	0,1329	Valid
	X2.6	0,480	0,1329	Valid
	X2.7	0,486	0,1329	Valid
	X2.8	0,462	0,1329	Valid
	X2.9	0,440	0,1329	Valid
	X2.10	0,432	0,1329	Valid
Business Turnover	X3.1	0,842	0,1329	Valid
	X3.2	0,881	0,1329	Valid
	X3.3	0,688	0,1329	Valid
	X3.4	0,467	0,1329	Valid
Taxpayer Compliance	Y.1	0,600	0,1329	Valid
	Y.2	0,603	0,1329	Valid
	Y.3	0,539	0,1329	Valid
	Y.4	0,518	0,1329	Valid
	Y.5	0,523	0,1329	Valid
	Y.6	0,551	0,1329	Valid
	Y.7	0,602	0,1329	Valid
	Y.8	0,595	0,1329	Valid

Source: Primary Data (2026)

Based on the results in Table 2, which illustrate the validity test results, it appears that all question variable can be considered valid. This issue can be identified if the results of all question variable above, with the calculated r > R table.

Table 3. Reliability Test Result

Variabel	Cronbach's Alpha	Information
Moral Obligation	0,672	Reliable
Quality of Tax Services	0,602	Reliable
Business Turnover	0,713	Reliable
Taxpayer Compliance	0,698	Reliable

Source: Primary Data (2026)

Based on these results, the Cronbach's alpha For all reliability tests variable exceeded 0.60. then, it is stated if all variable are considered reliable.

Table 4. Normality Test Results

One-Sample Kolmogorov-Smirnov Test			
			Unstandardized Residual
N			216
Normal Parameters[a,b]	Mean		.0000000
	Std. Deviation		2.03411185
Most Extreme Differences	Absolute		.069
	Positive		.036
	Negative		-.069
Test Statistic			.069
Asymp. Sig. (2-tailed)			.015[c]
Monte Carlo Sig. (2-tailed)	Sig.		.244[d]
	95% Confidence Interval	Lower Bound	.236
		Upper Bound	.253

Source: Primary Data (2026)

According to test findings, a sig. value of 0.244 was obtained. This value was achieved after screening the 13 detected outlier data. on table Casewise Diagnostics , so that amount sample end become 216 respondents. Because the score is 0.244 > 0.05, then it can be stated if it is a residue of the regression model have a normal distribution and fulfill the classical assumption requirements.

Table 5. Multicollinearity Test

Model	Collinearity Statistics

		Tolerance	VIF
1	(Constant)		
	Moral Obligation	0.959	1.043
	Quality of Tax Services	0.959	1.043
	Business Turnover	0.999	1.001

Source: Primary Data (2026)

According to test findings in Table 5, it is shown that the VIF value for the Moral Obligation construct is 1.043, Tax Service Quality 1.043, and Business Turnover 1.001. All VIF values produced a value of less than 10. In line with That, mark tolerance For third variable were 0.959, 0.959, and 0.999, respectively, all exceeding 0.1. Therefore, it was states that the research regression model does not indicate the presence of multicollinearity.

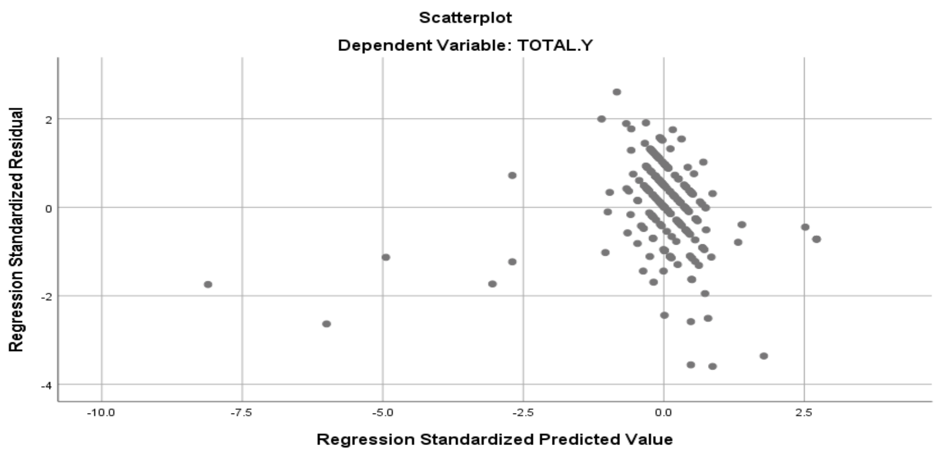

Figure 2. Heteroscedasticity Test

Source: Research Data, 2026

According to test findings the figure, we can see a random distribution of data plotted markers on the vertical coordinate reside both superior and inferior to the zero threshold. In addition, the distribution of data points exhibits an absence of a structured layout. This outcome substantiates that the prediction framework is completely devoid of heteroscedasticity symptoms, thus fulfilling the classical assumption criteria of this model and making it suitable for use in predicting the construct of Restaurant Taxpayer Compliance.

Table 6. Multiple Linear Regression Test

		Coefficients[a]				
	Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	4.099	1.527		2.684	.008
	Moral Obligation	.278	.039	.299	7.195	.000

Quality of Tax Services	.396	.030	.550	13.225	.000
Business Turnover	.461	.045	.417	10.230	.000

a. Dependent Variable: Taxpayer Compliance

Source: Research Data, 2026

According to test findings, it is shown that the variables Moral Obligation, Tax Service Quality, and Business Turnover influence Restaurant Tax Compliance. The regression equation is:

$$Y = 4.099 + 0.278X1 + 0.396X2 + 0.461X3.$$

A constant score of 4.099 indicates that all variables are independent produce a value of zero, so that the value of Restaurant Taxpayer Compliance is 4.099. The regression coefficient of each construct is stated to be positive, meaning that each increase of one unit for X1, X2, and X3 can increase the value of Restaurant Taxpayer Compliance by 0.278; 0.396; and 0.461.

Table 7. F Test

ANOVA[a]						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1639.187	3	546.396	130.213	.000[b]
	Residual	889.586	212	4.196		
	Total	2528.773	215			

a. Dependent Variable: Taxpayer Compliance

b. Predictors: (Constant), Business Turnover, Tax Service Quality, Moral Obligation

Source: Research Data, 2026

In Table 7, the F-test (ANOVA) The findings obtained a calculated F score of 130.213 at a significance level of 0.000 < 0.05. This concludes that the research regression model is simultaneously significant. This means that the independent variable, including Business Turnover, Tax Service Quality, and Moral Obligation, simultaneously influence Restaurant Tax Compliance as the dependent variable.

Table 8. Determination Coefficient Test

Model Summary[b]				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.805[a]	.648	.643	2.04845

a. Predictors: (Constant), Business Turnover, Tax Service Quality, Moral Obligation

b. Dependent Variable: Taxpayer Compliance

Source: Research Data, 2026

In this data, the resulting R value was 0.805. This value indicates a strong correlation between independent variable (Business Turnover, Tax Service Quality, and Moral Obligation) and the dependent variable (Restaurant Taxpayer Compliance).

Table 9. T -test

Coefficients[a]								
Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.	Collinearity Statistics Tolerance	Collinearity Statistics VIF
1	(Constant)	4.099	1.527		2.684	.008		
	Moral Obligation	.278	.039	.299	7.195	.000	.959	1.043
	Quality of Tax Services	.396	.030	.550	13.225	.000	.959	1.043
	Business Turnover	.461	.045	.417	10.230	.000	.999	1.001
a. Dependent Variable: Taxpayer Compliance								

Source: Research Data, 2026

According to test findings test t Which stated In the Coefficients table, the Moral Obligation variable produces a value of 7.195 with a significance score of 0.000. because the significance score is below 0.05, it is stated that Moral Obligations have a significant positive impact on Taxpayer Compliance. The Tax Service Quality variable also shows a significantly positive effect with a value of 7.195. the largest is 13,225 And mark significance 0,000. Thus, also with variable Turnover Business the resulting value of $t\ hitung$ 10.230 and a sig. value of 0.000, so concluded to produce a significant positive impact on Taxpayer Compliance. With Thus, these results prove that partially, an increase in Moral Obligation, Quality service Tax, And Business turnover contributes significantly to increase Restaurant Tax Compliance.

Discussion

The Influence of Moral Obligation on Taxpayer Compliance

Results from the t-test indicate that moral obligation has a meaningful and positive bearing on how compliant restaurant taxpayers are. Specifically, as the degree of moral obligation felt by taxpayers grows, their tendency to meet tax obligations increases in tandem. Taxpayers with strong moral principles tend to comply better than those with weaker morals. In Banggai Regency, this finding indicates that the restaurant business community has a strong internal motivation supporting regional development. Among restaurant proprietors and managers in Banggai Regency, the act of paying taxes is largely framed not merely as a regulatory requirement or financial cost, but as a genuine expression of civic responsibility and support for public welfare and community development.

These outcomes are strongly consistent with the theoretical propositions of the Theory of Planned Behavior (TPB), which asserts that actions are fundamentally shaped by deeply held beliefs and internalized ethical standards. Among restaurant taxpayers, a genuine conviction that tax payment constitutes a moral responsibility appears to directly channel their behavioral intentions toward compliance.

The Influence of Tax Service Quality on Taxpayer Compliance

The t-test indicates that the excellence of fiscal administration delivers a mathematically meaningful and direct upward impact on the willingness of dining-place businesses to fulfill their obligations, confirming that improvements in the way tax services are rendered translate directly into higher compliance rates. This means that as the quality of service from tax officers improves, taxpayer compliance increases. In Banggai Regency, the modernization of BAPENDA's services, friendly assistance, and clear tax socialization have created a comfortable environment for restaurant owners. When taxpayers perceive tax authorities as professional, transparent, and supportive during payment procedures, their reluctance to pay local taxes decreases significantly.

This pattern can be interpreted through the lens of Attribution Theory, which recognizes that individual conduct is substantially shaped by contextual and environmental signals. When tax service quality is perceived as excellent, it functions as a constructive external cue that motivates taxpayers to proactively and willingly discharge their fiscal obligations.This finding is strongly supported by recent studies from Handoko (2022), Sari (2023), and Lestari (2024), which show that improving local tax service quality is a powerful external driver for enhancing tax compliance among small and medium businesses.

The Influence of Business Turnover on Taxpayer Compliance

Statistical testing confirms a significant positive relationship between business turnover and restaurant taxpayer compliance. Higher revenue levels enhance the financial capability of taxpayers to fulfill their obligations, reducing the perceived burden of tax payment. For restaurants in Banggai Regency, stable or growing turnover indicates better cash flow and profitability. As a result, owners do not see the 10% restaurant tax as a financial burden that threatens their core operations, making them more honest and timely in reporting monthly revenue.

This finding is theoretically grounded in the notion of financial capacity embedded in economic compliance models, and resonates particularly with the perceived behavioral control dimension of the TPB. As business revenue grows, taxpayers gain greater practical ability to meet their tax obligations, thereby reducing barriers to compliance. This finding is supported by recent studies from Pratama (2022), Nugroho (2023), and Utami (2024), which confirm that business scale and turnover significantly reduce the tendency of cash-based businesses to underreport taxes.

CONCLUSION AND SUGGESTIONS

The study concludes that moral obligation, tax service quality, and business turnover are each significant predictors of restaurant taxpayer compliance in Banggai Regency. Partial testing confirms that every variable individually contributes a constructive and mathematically meaningful influence. This outcome is substantiated by the probability metric of every parameter falling beneath the 0.05 threshold, specifically ethical duty at 0.000, fiscal administration excellence at 0.000, and commercial yields at 0.000. Consequently, a deeper sense of integrity embedded within the obligors, combined with an elevated standard of public fiscal assistance, alongside an expansion the business turnover, the more likely it is that restaurant taxpayer compliance will increase.

Simultaneously, moral obligation, quality of tax services, and business turnover also significantly influence restaurant taxpayer compliance. This is evident from the simultaneous variance analysis (F-test), which yields a probability metric of 0.000, well beneath the 0.05 benchmark. Furthermore, the explanatory power index (\(R^{2}\)) recorded at 0.648 demonstrates that the triad of predictor attributes simultaneously drives 64.8% of the shifts in eatery tax-compliance behavior. Meanwhile, the unobserved 35.2% share is generated by external elements outside the scope of this analytical framework.

Subsequent researchers exploring restaurant taxpayer compliance are encouraged to broaden the analytical scope beyond the variables examined in this study. Potential additions include the stringency of tax sanction enforcement, the depth of taxpayer awareness campaigns, and the effectiveness of digital tax system adoption as factors that may further explain compliance variability (tapping box) This is important because approximately 35.2% of the variation in compliance is influenced by other variables not yet detected in this study. Additionally, it is advisable for future studies to widen the geographical coverage beyond Banggai Regency to enable broader generalization of findings. Incorporating mixed-method approaches particularly qualitative techniques such as in-depth interviews would also enrich the understanding of contextual and behavioral factors that quantitative analysis alone may not fully capture.

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KUESIONER PENELITIAN

Kepada Yth. Bapak/Ibu/Saudara/i Pemilik/Manajer Restoran Wajib Pajak Restoran di Kabupaten Banggai

Dengan Hormat,

Perkenalkan, saya Ni Made Tia Aditya Putri dengan NIM C30122005, mahasiswa Jurusan Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Tadulako.

Dalam rangka penelitian ilmiah yang saya lakukan guna penyelesaian studi Strata 1 (S1), saya memohon izin kepada Bapak/Ibu/Saudara/i untuk menyediakan waktu sebentar guna mengisi kuesioner penelitian skripsi saya yang berjudul **"Pengaruh Kewajiban Moral, Kualitas Pelayanan Pajak, dan Omset Usaha Terhadap Kepatuhan Wajib Pajak Restoran di Kabupaten Banggai".**

Bantuan dan partisipasi Bapak/Ibu/Saudara/i sangat saya harapkan demi terselesainya penelitian ini. Kami menjamin bahwa jawaban dan identitas responden akan terjamin kerahasiaannya dan hanya akan digunakan untuk keperluan akademik.

Atas bantuan dan partisipasi Bapak/Ibu/Saudara/i dalam mengisi kuesioner ini, dengan rendah hati saya ucapkan terima kasih.

Hormat Saya,

Ni Made Tia Aditya Putri
NIM C30122005

Mohon berikan tanda centang (✓) pada kolom jawaban yang paling sesuai dengan kondisi dan pendapat Anda saat ini.

Keterangan :

STS : Sangat Tidak Setuju

TS : Tidak Setuju

N : Netral

S : Setuju

SS : Sangat Setuju

IDENTITAS RESPONDEN

1. Nama Restoran/Usaha (Opsional) : ....
2. Jabatan Anda di Restoran:
    a. Pemilik/Owner
    b. Manajer Keuangan
    c. Manajer Umum
    d. Lainnya, sebutkan: ....
3. Jenis Kelamin:
    a. Laki-laki
    b. Perempuan
4. Usia Anda:
    a. 20 – 30 Tahun
    b. 31 – 40 Tahun
    c. 41 – 50 Tahun
    d. > 50 Tahun
5. Lama Usaha Restoran Beroperasi:
    a. Kurang dari 1 Tahun
    b. 1 – 5 Tahun
    c. 6 – 10 Tahun
    d. Lebih dari 10 Tahun
6. Perkiraan Rata-rata Omset (Pendapatan Kotor) Bulanan Restoran:
    a. < Rp 50 Juta
    b. Rp 50 Juta – Rp 100 Juta
    c. Rp 100 Juta – Rp 250 Juta
    d. > Rp 250 Juta

PERNYATAAN PENELITIAN

Variabel X1: Kewajiban Moral

NO	PERNYATAAN	STS	TS	N	S	SS
1.	Saya merasa tidak nyaman dan melanggar etika jika berusaha menyembunyikan omset usaha untuk menghindari pajak.					
2.	Saya akan merasa bersalah jika mengetahui ada pengusaha restoran lain yang sengaja tidak melaporkan seluruh pendapatannya.					
3.	Saya akan merasa sangat bersalah jika saya tidak mematuhi peraturan perpajakan yang berlaku.					
4.	Ketidakpatuhan dalam membayar pajak menimbulkan rasa bersalah yang mengganggu pikiran saya.					
5.	Membayar pajak adalah prinsip hidup saya sebagai warga negara yang baik.					
6.	Prinsip kejujuran saya menuntut saya untuk selalu melaporkan omset usaha secara benar.					

Variabel X2: Kualitas Pelayanan Pajak

NO	PERNYATAAN	STS	TS	N	S	SS
1.	Fasilitas kantor pajak (kebersihan, kenyamanan ruang tunggu) memadai dan mendukung proses pelayanan.					
2.	Petugas pajak selalu berpenampilan rapi dan profesional saat memberikan pelayanan.					
3.	Petugas pajak memberikan informasi dan layanan yang konsisten setiap kali saya datang.					
4.	Petugas pajak selalu menepati janji untuk menyelesaikan urusan perpajakan saya.					

5.	Saya yakin petugas pajak memiliki pengetahuan dan keahlian yang memadai dalam melayani saya.					
6.	Kantor pajak menjamin kerahasiaan data omset usaha dan informasi perpajakan saya.					
7.	Proses pelayanan perpajakan yang diberikan oleh petugas (fiskus) selalu tepat waktu.					
8.	Petugas pajak selalu memberikan jawaban atau hasil perhitungan pajak yang akurat.					
9.	Petugas pajak bersikap ramah dan memberikan perhatian pribadi kepada saya.					
10	Petugas pajak bersedia meluangkan waktu untuk mendengarkan keluhan dan kesulitan saya dalam membayar pajak.					

Variabel X3: Omset Usaha

NO	PERNYATAAN	STS	TS	N	S	SS
1.	Peningkatan omset usaha restoran saya berbanding lurus dengan jumlah pajak yang saya bayarkan.					
2.	Jumlah pajak yang saya bayar selalu mencerminkan besarnya pendapatan kotor bulanan restoran saya.					
3.	Saya selalu mencatat dan melaporkan seluruh pendapatan dari semua transaksi restoran saya.					
4.	Saya tidak pernah menyembunyikan atau mengurangi sebagian omset usaha saat pelaporan pajak.					

Variabel Y: Kepatuhan Wajib Pajak Restoran

NO	PERNYATAAN	STS	TS	N	S	SS
1.	Saya mendaftarkan restoran saya sebagai Wajib Pajak Badan segera setelah memulai usaha.					
2.	Saya memiliki Nomor Pokok Wajib Pajak (NPWP) yang sesuai dengan status usaha restoran saya.					
3.	Saya selalu mengisi dan menyetorkan Surat Pemberitahuan (SPT) Masa/Tahunan tepat waktu.					
4.	Saya tidak pernah terlambat dalam menyampaikan Surat Pemberitahuan (SPT) ke kantor pajak.					

5.	Saya menghitung jumlah pajak restoran yang terutang sesuai dengan ketentuan yang berlaku.					
6.	Saya membayar jumlah pajak terutang tepat pada waktunya, sebelum jatuh tempo.					
7.	Saya memastikan tidak ada tunggakan pajak yang belum terselesaikan.					
8.	Jika terjadi tunggakan, saya segera melaporkan dan menyelesaikannya sesuai prosedur yang ada.					