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## Analysis of the Application of Tapping Box as an Effort to Monitor Restaurant Tax Revenue in Sukoharjo Regency

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### ABSTRACT

This study aims at investigating the implementation of Tapping Box to monitor restaurant tax revenue, its effect, and its contribution to the Regional Original Revenue (*Pendapatan Asli Daerah/PAD*) in Sukoharjo Regency in 2018-2021, as well as the challenges and strategies in applying the Tapping Box to optimize the tax collection. This study was carried out using a descriptive, qualitative method. The data were gathered using interviews, observation, and literature review. The primary data were sourced from interviews while secondary data were obtained from the Regional Employment Agency (*Badan Kepegawaian Daerah/BKD*) of Sukoharjo Regency. The results of this study have indicated that the BKD of Sukoharjo Regency can realize a very high level of effectiveness. However, the Tapping Box application as an effort to monitor restaurant tax revenue has not been optimal so it has not given a significant contribution to the tax revenue. This study recommends that the BKD of Sukoharjo Regency carry out socialization and development programs, conduct tax gatherings, give rewards and sanctions, and increase the number of officers.

**Keywords:** monitoring; regional original revenue; restaurant tax; tapping box

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## INTRODUCTION

A country can develop if adequate and reliable sources of income are available (Sinaga, 2017). In this regard, Law Number 6 of 2021 Article 3 mentions three sources of state revenue, namely tax revenue, non-tax state revenue, and grant receipts. Based on the collecting institutions, the taxes include central tax and regional tax.

Restaurant tax has the potential to increase along with a variety of culinary delights and technological developments, such as Go Food and Grab Food (Wahyuni, 2020). The Regional Regulation of Sukoharjo Regency Number 11 of 2017 states that the restaurant tax is implemented through a self-assessment system or direct payment by the taxpayer. The application of a self-assessment system that is not accompanied by efficient supervision will pose a risk of fraudulent acts by elements that can harm the local government.

The Regional Regulation of Sukoharjo Regency Number 28 of 2019 is issued to regulate the implementation of regional tax revenue online monitoring. Article 11 of the regulation states that in the context of supervising and controlling the online regional tax system, the regional government has the right to install monitoring devices in every taxpayer's business location. The monitoring device is known as Tapping Box. The Tapping Box is a transaction recording device that records transaction data in real-time from the cash register of business actors to the Regional Finance Agency (*Badan Keuangan Daerah/BKD*) server via the Global System for Mobile (GSM) network. BKD can find out the transactions in the restaurant directly every day.

Currently, Sukoharjo Regency uses 45 Tapping Boxes for three types of regional taxes, including 11 Tapping Boxes for restaurant tax, 24 Tapping Boxes for hotel tax, and 10 Tapping Boxes for entertainment tax. The focus of this research is on restaurant tax, because of the three types of regional taxes above, the restaurant tax is the biggest contributor to regional tax revenue.

Table 1. Realization of restaurant tax, hotel tax, and entertainment tax revenues in Sukoharjo Regency in 2021

No	Type of Tax	Realization of Tax Revenue	
1	Restaurant Tax	IDR	14,130,061,442
2	Hotel Tax	IDR	4,197,283,687
3	Entertainment Tax	IDR	1,044,441,593

Source: BKD of Sukoharjo Regency, 2022

The BKD of Sukoharjo Regency has recently applied the Tapping Box for monitoring the regional tax revenues. The device has been applied in this regency since 2019 but it is relatively short compared to other regions. In relation to the background above, this study aims to analyze the use of Tapping Box as an effort to monitor restaurant tax revenue. This study focuses on whether the use of Tapping Box can affect the effectiveness of restaurant tax revenue and how it contributes to the PAD of Sukoharjo Regency, as well as how are the challenges and the efforts of the BKD of the regency during the implementation of the device in optimizing the collection of restaurant tax.

### Restaurant Tax

Article 11 of the Regional Regulation of Sukoharjo Regency Number 7 of 2011 explains the meaning of restaurant tax as a tax on services provided by restaurants. Excluded services are the services provided by restaurants whose sales value is less than IDR 1,000,000.00 (one million rupiahs) per month. Restaurant tax subjects are individuals or entities that buy food and/or drinks from restaurants while the object of restaurant tax is the service provided by the restaurant. The

restaurants cover restaurants; cafeterias; canteens; shops; bars; food and beverage street vendors; catering/catering services; and the like.

The restaurant tax rate, based on Article 15 of the Regional Regulation of Sukoharjo Regency Number 7 of 2011, is 10% (ten percent). The amount of restaurant tax payable is calculated by multiplying the rate by the basis for imposing restaurant tax, namely the amount of payment received or that should be received by the restaurant.

### **Regional Original Revenue (*Pendapatan Asli Daerah/PAD*)**

Regional Original Revenue is the revenue originating from various regional original economic sectors so that it can be used as a barometer of the implementation of regional autonomy. Article 1 of the Law of the Republic of Indonesia Number 33 of 2004 states that PAD is regional income obtained from regional taxes; regional retribution; results of separated regional wealth management; and other official PAD in accordance with laws and regulations.

### **Tapping Box**

Tapping Box is a business transaction recording device that is installed in the hotel tax, restaurant tax, parking tax, and entertainment tax areas. With this device, tax revenue from taxpayers will be identified in real-time. The application of the Tapping Box can increase taxpayer compliance in paying taxes (Pratiwi and Merkusiwati, 2019). This device is combined with the business owner's cash register (Larasati and Buga, 2020). Tapping Box is called a monitoring device because it can capture and record data on the results of purchase receipts made by tax subjects and then send the data to the BKD server. The results can be seen in the *Monitoring*.

The use of Tapping Boxes is supported by the Regional Regulation of Sukoharjo Regency Number 28 of 2019 in Article 11 explaining that the regional government has the right to install monitoring devices in every taxpayer's business area for monitoring and controlling the regional tax online system. The benefit of Tapping Box for taxpayers is that they can find out their income in real terms so that they can avoid fictitious internal reports (Fauzi *et al.*, 2022). Meanwhile for the Government, in the framework of tax collection, it can help increase transparency, accountability, effectiveness, and efficiency. The Tapping Boxes used include three types:

1. Web Service, which can record business transaction data for taxpayers using a server or cloud. Web service is installed for taxpayers who do not always print payment receipts (Bapenda Kabupaten Badung, 2015). The process of monitoring the taxpayer's business can be recognized in real-time.
2. Tapping Server, in the form of a black box installed on the taxpayer that prints the payment receipt. This device is installed between the cash register and the printer to record sales transaction data before the data are printed on a receipt by the restaurant.
3. Online POS, used for taxpayers who are still recording transactions manually and have not used a computer system for their transactions.

### **System Monitoring**

Monitoring is defined as the process of collecting and analyzing information systematically and continuously about a program so that corrective actions can be taken to improve the program (Hikmat, 2010). Through monitoring, the progress of the process can be identified in determining steps toward continuous improvement. There are several types of monitoring or supervision that can be carried out, namely:

1. Internal and external supervision

- a. Internal supervision, which is carried out by people from agencies/units within the unit's environment.
- b. External supervision, which is carried out outside the agency/unit.
2. Preventive and repressive supervision
  - a. Preventive supervision, which is performed before the activity is carried out.
  - b. Repressive supervision, which is conducted after the activity has been carried out.
3. Direct and indirect supervision
  - a. Direct supervision, which is carried out by directly visiting the object being watched.
  - b. Indirect supervision, which is performed without visiting the object being watched.

### Theory of Effectiveness

*Kamus Besar Bahasa Indonesia* (KBBI) or the Great Indonesian Dictionary defines “effective” as “being able to bring results, succeed, and have an effect”. In English, “effective” means “successful or precise”. The measurement of effectiveness can describe the local government's ability to realize the planned PAD compared to the target set based on the real potential of the region. The formula used is as follows:

$$Effectiveness = \frac{Realized\ Tax\ Revenue}{Tax\ Revenue\ Target} \times 100\%$$

Source: Halim, 2012

The level of effectiveness of regional financial management is given an assessment using the regional tax effectiveness ratio interval scale by Mahmudi (2016) with the following criteria presented in Table 2.

Table 2. Regional tax effectiveness ratio interval scale

No.	Percentage (%)	Category
1	> 100%	Very Effective
2	100%	Effective
3	90%-99%	Quite Effective
4	75%-89%	Less Effective
5	< 75 %	Ineffective

Source: Mahmudi, 2016

### Contribution Theory

KBBI defines “contribution” as “a donation or gift which can take the form of action or material”. In English, “contribution” means “involvement or participation”. The measurement of contribution is used to measure how much can be donated from restaurant tax revenue to regional tax revenue. The formula used is as follows.

$$Contribution\ to\ Local\ Taxes = \frac{Total\ Realized\ Restaurant\ Tax\ Revenue}{Total\ Realized\ Local\ Tax\ Revenue} \times 100\%$$

$$Contribution\ to\ PAD = \frac{Total\ Realized\ Restaurant\ Tax\ Revenue}{Total\ Realization\ of\ Regional\ Original\ Revenue} \times 100\%$$

Source: Halim, 2012

## Previous Research

Previous research is discussed to compare the focuses and the results of the previous studies and those of the present study. A review of previous studies is also intended to obtain references for further analysis. In addition, it aims to avoid presuming similarities with this study. The followings are the previous studies related to the theme raised in the current study.

Table 3. Similarities and differences of previous research and current research

No	Title	Similarities	Differences	
			Previous	Latest
1	Analysis of Restaurant Tax Effectiveness Before and After the Policy on Using Tapping Boxes in Karanganyar Regency (Sabella, S. S., 2020)	<ul style="list-style-type: none"> <li>a. This study discusses the effectiveness and contribution of restaurant tax to PAD before and after using the Tapping Boxes.</li> <li>b. This study collected data through interviews, observation, and literature studies.</li> <li>c. This study applies a descriptive qualitative analysis.</li> </ul>	<ul style="list-style-type: none"> <li>a. The research object is located in Karanganyar Regency in the 2016-2020 period.</li> <li>b. The discussion contains the procedure for installing the Tapping Boxes, instead of converging on the influence of monitoring.</li> <li>c. This study does not describe a real Tapping Box that has been installed in the restaurant.</li> </ul>	<ul style="list-style-type: none"> <li>a. The research object is located in Sukoharjo Regency in the 2018-2021 period.</li> <li>b. The research focuses on Tapping Box for monitoring restaurant tax.</li> <li>c. This study describes the condition of the Tapping Boxes that have been installed in the restaurant.</li> </ul>
2	The Effectiveness of Implementing the Tapping Box as Monitoring for Hotel Taxpayers at the Mojokerto Regency Regional Revenue Agency (Yusuf, Salsabila Nur Hajidah, 2020)	<ul style="list-style-type: none"> <li>a. This study discusses the role of the Tapping Box in monitoring tax payments.</li> <li>b. The use of Tapping Boxes in this research is a policy in preventing manipulation by taxpayers.</li> <li>c. Supervision or monitoring carried out refers to the reporting of tax payments.</li> </ul>	<ul style="list-style-type: none"> <li>a. This study measures the effectiveness of the Tapping Box implementation based on the number of increased tax payments by hotel taxpayers who are registered at BAPPEDA of Mojokerto.</li> <li>b. The research focuses on Hotel Tax.</li> <li>c. This study does not focus on the contribution of hotel taxes to PAD.</li> </ul>	<ul style="list-style-type: none"> <li>a. This study measures the effectiveness based on the realization and target of restaurant tax revenue at the BKD of Sukoharjo.</li> <li>b. The research focuses on restaurant tax.</li> <li>c. This research focuses on the effectiveness and contribution of restaurant taxes to PAD.</li> </ul>
3.	Analysis of Regional Tax Revenue before and after Monitoring - Based Tax Online in the Context of Increasing PAD Surakarta City (Wijayanti, A., & Aris, A., 2020)	<ul style="list-style-type: none"> <li>a. This study analyzes the impact of local tax revenues before and after monitoring.</li> <li>b. The research method used is a descriptive qualitative analysis.</li> <li>c. The implementation discussed is based on field conditions for the Tapping Box implementation.</li> </ul>	<ul style="list-style-type: none"> <li>a. The research focuses on restaurant tax, hotel tax, and parking tax.</li> <li>b. The data were analyzed using a non-parametric different test.</li> <li>c. The research was carried out at <i>Badan Pendapatan Pengelolaan Keuangan dan Aset Daerah/BPPKAD</i> or the Regional Financial and Asset Management Revenue Agency of Surakarta City.</li> </ul>	<ul style="list-style-type: none"> <li>a. The research only focuses on restaurant tax.</li> <li>b. Data were not analyzed using non-parametric different tests.</li> <li>c. The research was conducted at the BKD of Sukoharjo Regency.</li> </ul>

## RESEARCH METHOD

This research uses quantitative research with descriptive analysis. The primary data were sourced from interviews and observations while the secondary data were obtained from the realization report of regional revenue for Sukoharjo Regency for the 2017-2021 Fiscal Year, the summary of the number of restaurants in Sukoharjo Regency in the last 5 years, and the summary of the number of restaurants that have installed Tapping Boxes.

Data collection was carried out by direct observation of the operation of the Tapping Boxes by the BKD of Sukoharjo Regency as the organizer, and an interview with the BKD based on a list of questions that had been prepared beforehand. Literature studies were carried out by examining various applicable regulations and previous research.

## RESULTS AND DISCUSSION

### Implementation of Tapping Boxes as an Effort to Monitor Restaurant Tax Revenue in Sukoharjo Regency

In order to monitor the implementation of self-assessment of tax revenues paid by taxpayers using the Tapping Boxes, the BKD of Sukoharjo Regency applies the following monitoring methods:

1. Preventive surveillance
  - a. Establishing regulations with systems, procedures, and work procedures;
  - b. Planning a budget for monitoring the Tapping Boxes; and
  - c. Distributing responsibility and authority in the implementation of monitoring.
2. Repressive oversight
  - a. Comparing the achievement and target of restaurant tax revenue during the Tapping Boxes and comparing the Tapping Boxes with the ongoing realization.
  - b. Identifying the causes of obstacles in implementation and determining solutions in dealing with these obstacles.

Three types of Tapping Boxes, including Web Service, Tapping Server, and Online POS, have been installed in Sukoharjo Regency. The BKD of Sukoharjo Regency has carried out socialization and installation of Tapping Boxes in stages for taxpayers since 2019 and the devices have been active since 2020. The devices have recorded taxes in 11 restaurants participating in monitoring and willing to install the Tapping Boxes. The data on the installation of Tapping Boxes are presented in Table 4.

Table 4. Data on the installation of tapping boxes in Sukoharjo Regency

No	Name of	Device	Status	Year of Installation
1	ES "M"	Online POS	Active	2020
2	PECEL "MS"	Online POS	Inactive	2020
3	AYAM GORENG "MKT"	Online POS	Inactive	2020
4	AYAM GORENG "MKP"	Online POS	Active	2020
5	MIE "SO"	Online POS	Active	2020
6	WAROENG "SS"	Online POS	Offline	2020
7	"SS" BEGAJAH	Online POS	Inactive	2020
8	GUDEG "A"	Online POS	Active	2020
9	BAKSO "AS"	Online POS	Inactive	2020
10	AYAM "MM"	Online POS	Active	2020
11	"SS&R" SOLO BARU	Tapping Server	Offline	2020

Source: BKD Sukoharjo Regency (data processed)



Table 4 shows that the Tapping Boxes have been used for 11 taxpayers' restaurants. 10 restaurants use Online POS while 1 restaurant uses Tapping Server. It is also identified that the monitoring has been carried out optimally for only five taxpayers, as indicated by "active" status. "Active" status indicates that the Tapping Box is in a good condition and the taxpayer has reported transactions on daily basis in real-time. "Inactive" status means that the restaurant has not reported the daily transactions. In other words, the Tapping Box has been inactive for up to seven days. The remaining two restaurants are "offline", signifying that the Tapping Box has been inactive for more than seven days. This can be attributed to the technical issue of the Tapping Box, which causes the device to be temporarily stopped. The BKD of Sukoharjo Regency will contact the vendor as the maintenance party if there is a technical problem with the device.

From the explanation above, it can be concluded that the actual installation of the Tapping Boxes in Sukoharjo Regency has not met the target set by the BKD. The BKD has installed 11 Tapping Boxes in restaurants, but only five Tapping Boxes have optimally supported monitoring.

The monitoring of restaurant tax using Tapping Boxes is adjusted to the type of device used. With the Web Service type, the transaction data are directly connected with the taxpayer's cloud in real-time. Web Service is provided for taxpayers who already have complex transaction systems and sophisticated computerized systems, so they usually have their own IT division. The following chart shows the performance mechanism of the Web Service.

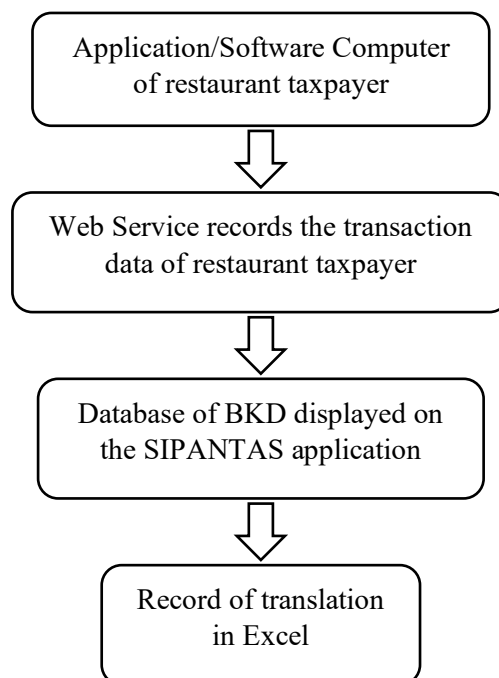


Figure 1. Performance mechanism of web service  
Source: BKD of Sukoharjo Regency (data processed)

With the Tapping Server type, each sales transaction will first go through a black box-shaped device that is installed between the cash register and printer before printing the data in the form of a receipt. The following chart presents the performance mechanism of the Tapping Server.

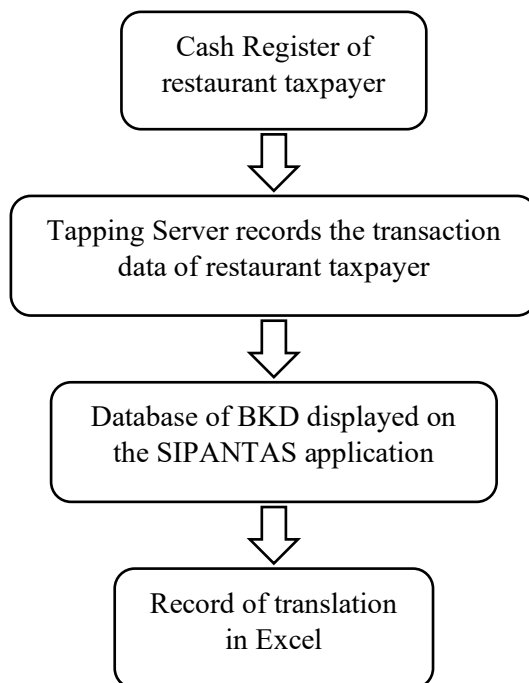


Figure 2. Performance mechanism of tapping server  
 Source: BKD of Sukoharjo Regency (data processed)

The last type of Tapping Box is the Online POS. Online POS is a special type of tapping for taxpayers who still apply manual transactions and have not used their own cash registers and computer system. The following chart presents the performance mechanism of the Online POS.

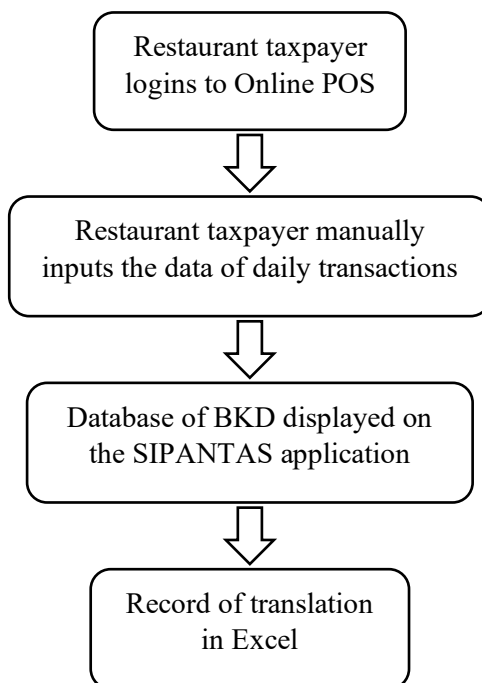


Figure 3. Performance mechanism of online POS  
 Source: BKD of Sukoharjo Regency (data processed)

The record from the Tapping Box monitoring of taxpayer’s transaction is automatically connected with the Supervision System of Sukoharjo Regional Tax Transaction (SIPANTAS). SIPANTAS takes the form of a dashboard used by the BKD of Sukoharjo Regency to monitor present records of



taxpayer transactions. SIPANTAS displays a list of information on restaurant taxpayers which includes regional tax ID number (*Nomor Pokok Wajib Pajak Daerah/NPWP*D), name of taxpayer, type of Tapping Box used, total last transaction, time of last transaction, and status of each Tapping Box owned.

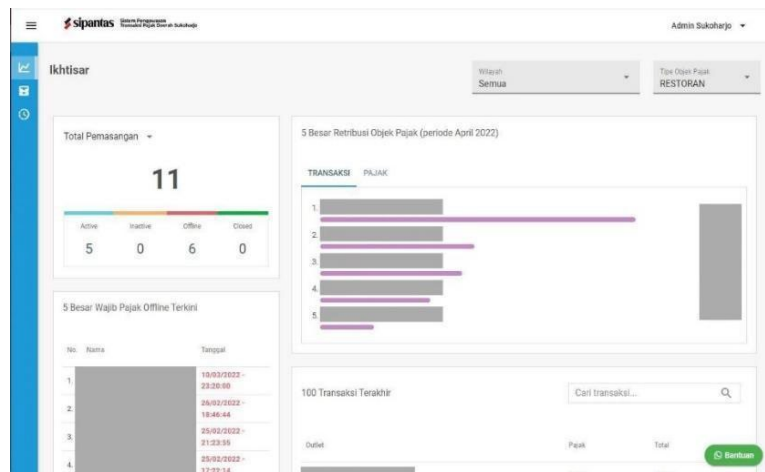


Figure 4. Display of the SIPANTAS application  
Source: BKD of Sukoharjo Regency

The record resulted from the Tapping Box monitoring is not used as a basis for determining the amount of restaurant tax and is only used as a comparison. When a taxpayer makes a payment for restaurant tax, the BKD of Sukoharjo Regency will cross-check the reported turnover and the recorded turnover from the Tapping Box. If discrepancies are identified, the BKD will make a clarification. The follow-up to the clarification process is to decide on which turnover is the largest and issue an underpaid tax assessment letter (*Surat Ketetapan Pajak Daerah Kurang Bayar/SKPDKB*).

**The Effectiveness of Restaurant Tax Revenue against the Targeted Restaurant Tax Revenue Budget in Sukoharjo Regency before and after the Implementation of the Use of Tapping Boxes**

The effectiveness of restaurant tax revenue is a comparison between the realization of restaurant tax revenue and the targeted restaurant tax revenue that has been set. The following is the calculation of the effectiveness of restaurant tax revenue in Sukoharjo Regency for the 2018-2021 period.

Table 5. Effectiveness level of Sukoharjo Regency restaurant tax revenue for the 2018-2021 period

	Targeted Restaurant Tax Budget (IDR)	Restaurant Tax Realization (Rp)	Percentage of Effectiveness	Criterion
<b>Before installation of Tapping Box</b>				
2018	IDR 11,525,000,000	IDR 16,062,122,510	139.4%	Very Effective
2019	IDR 14,100,000,000	IDR 20,154,932,802	142.9%	Very Effective
<b>After installation of Tapping Box</b>				
2020	IDR 10,500,000,000	IDR 13,490,157,722	128.5%	Very Effective
2021	IDR 12,000,000,000	IDR 14,130,061,442	117.8%	Very Effective

Source: BKD Sukoharjo Regency (Data processed)

Table 5 presents that the effectiveness of the restaurant tax in Sukoharjo Regency reaches above 100%, exceeding the target. The average level of effectiveness of restaurant tax in Sukoharjo Regency is 132.2%. Before the Tapping Boxes are used, the effectiveness was higher than the level of

effectiveness after the devices are applied. This shows that the Tapping Boxes have not yet had a significant impact on restaurant tax revenue.

Table 6. Number of restaurant taxpayers in Sukoharjo Regency

No	Year	Number of Taxpayers
1	2018	224
2	2019	166
3	2020	166
4	2021	158

Source: BKD of Sukoharjo Regency (data processed)

Table 6 presents that the number of restaurant taxpayers in Sukoharjo Regency has decreased in 4 years. Compared to the data displayed in Table 5, it is obvious that the number of restaurant taxpayers is directly proportional to the effectiveness of restaurant tax revenue before and after the Tapping Boxes are installed. Apart from the point of view of total revenue, the number of restaurant taxpayers in 2021 is 158 and the data on restaurant taxpayers implementing the Tapping Boxes show 11 taxpayers. The resulting ratio is 11: 158 or the percentage is only around 7%. From the discussion above, it can be settled that although the restaurant tax receipt within a span of four years is classified as very effective, the use of the tapping boxes has not had much impact because relatively few taxpayers apply the devices.

### Restaurant Tax Revenue Contribution to Regional Tax and Regional Original Revenue in Sukoharjo Regency before and after the Implementation of the Use of the Tapping Boxes

Restaurant tax contribution is a comparative value between the realization of restaurant tax revenue and the realization of regional tax and PAD. The higher the tax received, the greater the contribution of restaurant tax to regional tax and PAD revenues in Sukoharjo Regency. The following is the calculation of the contribution rate of restaurant tax revenue in Sukoharjo Regency for the 2018-2021 period.

Table 7. Contribution level of restaurant tax revenue of Sukoharjo Regency for the 2018-2021 period

Year	Local Original Income	Local Tax Revenue	Realization of Restaurant Tax	Contribution to Regional Taxes	Contribution to PAD
<b>Before installation of Tapping Box</b>					
2018	IDR 434,294,075,068	IDR 235,894,522,749	IDR 16,062,122,510	6.8%	3.7%
2019	IDR 458,746,824,869	IDR 262,419,139,461	IDR 20,154,932,802	7.7%	4.4%
<b>After installation of Tapping Box</b>					
2020	Rp 469,483,889,362	Rp 235,186,691,560	Rp 13,490,157,722	5.7%	2.9%
2021	Rp 528,264,139,902	Rp 234,425,731,615	Rp 14,130,061,442	6.0%	2.7%

Source: BKD of Sukoharjo Regency (data processed)

The data presented in Table 6 shows that the levels of contribution of restaurant tax to regional tax revenue and PAD of Sukoharjo Regency from 2018 to 2021 are fluctuating. In 2018 and 2019, before the Tapping Boxes are applied, the levels of contribution generated were higher than in 2020 and 2021, after the devices are used. On average, the contribution rate of restaurant tax to regional tax is 6.55% and the average contribution to PAD is 3.4%. The decreased contribution of restaurant tax is attributed to the Covid-19 pandemic and low revenue from restaurant tax compared to the receipt of other types of regional taxes, such as street lighting tax and tax on fees for the

acquisition of land and building rights (*Bea Perolehan Hak Atas Tanah dan Bangunan/BPHTB*), which have higher revenue.

Table 8. Comparison of contribution levels of restaurant tax, street lighting tax, and BPHTB tax to local taxes and PAD of Sukoharjo Regency for the 2018-2021 period

Year	Contribution of Restaurant Tax		Contribution of Street Lighting Tax		Contribution of BPHTB Tax	
	to Local Tax	to PAD	to Local Tax	to PAD	to Local Tax	to PAD
2018	6.8%	3.7%	34.6%	18.8%	32.3%	17.5%
2019	7.7%	4.4%	32.9%	18.8%	34.4%	19.7%
2020	5.7%	2.9%	35.3%	17.7%	37.5%	18.8%
2021	6.0%	2.7%	35.6%	15.8%	36.1%	16.0%

Source: BKD of Sukoharjo Regency (data processed)

The results of the analysis in Table 7 show a comparison between the contribution level of restaurant tax and the contribution level of street lighting tax and tax on land and building rights. The contribution rate of the street lighting tax and tax on the fees for the acquisition of land and building rights is still higher than the contribution level of the restaurant tax, as evidenced by a higher percentage value.

From the discussion above, it can be concluded that the contribution of restaurant tax to regional tax and PAD before and after the use of the Tapping Boxes shows is fluctuating. Tapping Boxes that are not made used optimally, the regional revenue has decreased due to the Covid-19 pandemic, and a lower percentage of contribution of restaurant tax than those of the other types of regional taxes signifies that the restaurant tax does not contribute optimally to boosting the regional tax revenue and PAD in Sukoharjo Regency.

### **Challenges and Efforts Made by the BKD of Sukoharjo Regency in Optimizing Restaurant Tax Collection after the Use of the Tapping Boxes**

The challenges faced by the BKD of Sukoharjo Regency in applying the Tapping Boxes to monitor restaurant tax revenues include technical and non-technical aspects. The technical obstacles deal with limited supporting devices. The Tapping Boxes are often interrupted or error. The non-technical challenges can come from the taxpayers and the BKD. Those originating from the taxpayers include their uncomfortable feeling because they are under continuous monitoring, lack of taxpayers' awareness of the importance of paying taxes, and a number of taxpayers who are not yet technologically literate. The obstacle attributed to the BKD is the lack of officers who control the monitoring.

To overcome the challenges in monitoring restaurant tax revenue using the Tapping Boxes, the BKD of Sukoharjo Regency makes several efforts. The BKD repairs the error or damaged Tapping Boxes to overcome the technical obstacles by working with partners. The BKD also gives warnings and sanctions to the taxpayers based on the applicable laws and directly checks the damaged Tapping Boxes through door-to-door visits. To cope with the con-technical challenges, the BKD carries out patrol activities although without a particular schedule.

## CONCLUSION

Based on the results of the study and the discussion, this study concludes that the application of Tapping Boxes as an effort to monitor the restaurant tax revenue in Sukoharjo Regency is not optimal, as evidenced by the fact that only five of 10 Tapping Boxes installed are active, while four Tapping Boxes are inactive and two devices are offline. The effectiveness level before and after the application of the Tapping Boxes on the realization of restaurant tax revenue in Sukoharjo Regency is very effective, even though the devices have not had a significant impact on boosting the level of restaurant tax revenue in the regency. The contribution levels of restaurant tax to the regional tax and PAD in Sukoharjo Regency in the 2018-2021 period are fluctuating and are considered low. This is because the Tapping Boxes have not been able to run at optimal level, the revenue has decreased due to the Covid-19 pandemic, and other types of regional taxes give higher contribution than the restaurant tax. The application of Tapping Boxes in Sukoharjo Regency faces both technical and non-technical challenges and these obstacles need solution so that the planned targets can be achieved.

To optimize the application of Tapping Boxes to monitor restaurant tax revenue in Sukoharjo Regency, it is suggested that the BKD carry out massive socialization on the installation of Tapping Boxes to taxpayers, coordinate with the KPP (*Kantor Pelayanan Pajak/Tax Office*) Pratama of Sukoharjo Regency to have more accurate taxpayer data, hold a tax gathering with taxpayers to appreciate them and build a positive integration to increase taxpayers' awareness about the importance of paying taxes, give rewards to restaurant taxpayers who comply their tax obligations, monitor the Tapping Boxes, give instructions to taxpayers to activate the devices, and give strict sanctions to taxpayers who do not comply with the regulations in force. In addition, for further research is suggested to use realized taxpayer income as a variable in comparing how effective the role of the Tapping Boxes is in increasing restaurant tax.

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