

ABSTRACT

THE EFFECT OF THE USE OF TAPPING BOX AND TAXPAYER AWARENESS ON RESTAURANT TAX REVENUE WITH TAXPAYER COMPLIANCE AS A MODERATING VARIABLE

(Study on Restaurant Taxpayers in Bandar Lampung City)

**By:
RACHEL MAHARANI
2012120039**

This research aims to provide empirical evidence about The Effect use of Tapping Box and Taxpayer Awareness on Restaurant Tax Revenue with Taxpayer Compliance as a Moderating Variable (Study on Restaurant Taxpayers in Bandar Lampung City). In this study using Stewardship Theory and Devotion Theory/Absolute Obligation, this study has 2 independent variables tested, namely Tapping Box and Taxpayer Awareness, the dependent variable Restaurant Tax Revenue, and the moderating variable is Taxpayer Compliance. The population of this study is a restaurant taxpayer company that has been registered at the Bandar Lampung City Regional Tax and Levy Management Agency. The sampling technique used is the Likert Scale, so as to obtain a sample of 13 restaurants, which will be used as respondents. The analysis method used is multiple linear regression with SPSS 20 software, data analysis is carried out, namely descriptive statistics, classical assumption tests, and hypothesis testing. The results of the study prove that Tapping Box have an effect on Restaurant Tax Revenue; meanwhile, Taxpayer Awareness has no effect on Restaurant Tax Revenue; and Taxpayer Compliance Moderates the Effect of use of Tapping Box and Taxpayer Awareness on Restaurant Tax Revenue.

Keywords: Tapping Box, Taxpayer Awareness, Tax Revenue Restaurant, Taxpayer Compliance

