Knowledge of Taxation as a Moderation of the Effects of Tax Sanctions and Fiscal Services on Restaurant Taxpayer Compliance

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ABSTRACT: This study aims to empirically examine the effect of tax sanctions and tax authorities on restaurant taxpayer compliance which is moderated by taxation knowledge. This research was conducted in Kab. Gianyar with restaurant taxpayers as research respondents. The study population was 100 taxpayers in 2019. Samples were obtained using the method of accidental sampling, with the Moderated Regression Analysis (MRA) approach. The test results show that tax sanctions have a negative effect on restaurant taxpayer compliance, while the tax authorities have a positive effect on restaurant taxpayer compliance. Knowledge of taxation strengthens the relationship of the effect of tax sanctions on restaurant taxpayer compliance, but weakens the relationship of the influence of tax authorities on restaurant taxpayer compliance.

Keywords: Tax Sanctions; Fiscus Services; Taxation Knowledge; Taxpayer Compliance.

I. PRELIMINARY

Indonesia adopts a self assessment system in the process of collecting taxes. This has its own consequences on state tax revenues. InMardiasmo (2018)mentioned Self assessment system is a tax collection system by giving authority to taxpayers to calculate, pay, and report the tax payable themselves. Therefore, honesty of taxpayers in calculating, reporting and paying tax payable can determine the level of tax revenue received by both central and regional levels. Taxpayer compliance can be influenced by two types of factors, namely external factors and internal factors. External factors are factors that originate from outside the taxpayer themselves, such as tax penalties, special services, compliance costs, etc. Internal factors are factors that originate from the taxpayers themselves and relate to individual characteristics that are triggers in carrying out their tax obligations, such as knowledge of taxes.

This research focuses on one type of district / city tax, restaurant tax. In Law No. 28 of 2009 concerning local taxes and regional levies states that restaurant tax is the imposition of tax based on services provided by restaurants(Director General of Taxes, 2009). Restaurant is a food and / or beverage service provider with a fee, which also includes restaurants, cafeterias, canteens, food stalls, bars, and the like, including catering / catering services. Gianyar Regency is one of the regencies in Bali which is known for its art and tradition so that tourist visits to the Gianyar regency increase from year to year. This also contributed to the rapid development of tourism in Gianyar which led to the rampant construction of hotels and restaurants in Gianyar. Until now there are 770 restaurants and the like are found in the Regency of Gianyar. The large number of restaurants in Gianyar also contributed to the original revenue of the district of Gianyar, especially from restaurant taxes. The following is the target number and realization of restaurant tax revenue in Gianyar district in 2014-2018.

Table 1. Number of Targets and Realization of Restaurant Revenue of Gianyar Regency in 2014 - 2018

No	Year	Restaurant Tax Revenue Target (Rp)	Realization Realization Amount (Rp)
1	2014	25,886,517,108	44,009,047,456
2	2015	39,000,000,000	57,323,452.101
3	2016	65,500,000,000	78,315,188,123
4	2017	88,000,000,000	97,313,793,693
5	2018	137,000,000,000	125,474,070,793

*Source:*Regional Financial and Asset Management Agency of Gianyar Regency, 2019

Based on table 1 shows the number of targets to be achieved and the amount of revenue realization achieved by the Regional Financial and Asset Management Agency (BPKAD). The realization of restaurant tax receipts in the Gianyar regency always exceeds the target of this retribution tax achieved in 2014-2017. But in 2018 the realization of restaurant tax revenue is only 91.59% of the target to be achieved. In simple terms, tax revenue will increase if taxpayers comply with their obligations in paying taxes honestly and responsibly. Compliance with taxpayers can be a major obstacle in receiving state taxes. The problem of taxpayer compliance is a serious problem, because taxpayer compliance can be the cause of the emergence of actions that can be detrimental to the country, such as avoidance, avoidance,Adiputra (2016)mentioning compliance of taxpayers is discipline that is owned by taxpayers in carrying out their obligations in the field of taxation in accordance with applicable laws. The following table presents the amount of restaurant tax arrears in Gianyar Regency from 2014-2018.

Table 2. Number of Restaurant Tax Arrears and Fines in Gianyar Regency in 2014-2018

Year	Amount of Arrears (Rp)	Penalty (Rp)	Total (Rp)
2014	2,106,846,911	-	2,106,846,911
2015	4,174,982,792	295,521,873	4,470,504,665
2016	7,363,510,623	163,409,008	7,526,919,631
2017	16,012,339,884	191,054,654	16,203,394,538
2018	16,742,030,011	690,043,259	17,432,073,270

Source: Regional Financial and Asset Management Agency Gianyar Regency, 2019

Based on table 2 shows the number of arrears and fines taxpayer restaurants in Gianyar district. The data shows that from 2014 to 2018 the amount of tax arrears continued to increase. The biggest increase occurred in 2017, amounting to Rp 8,648,829,261, - the same thing also occurred in the large amount of fines owed in 2014 - 2018 which continues to increase every year. This shows that the level of compliance of restaurant taxpayers in the district of Gianyar has decreased. The decline in the level of restaurant taxpayer compliance is not in line with the increasing number of restaurants that are growing rapidly. In August 2019 the Regional Financial and Asset Management Agency (BPKAD) of Gianyar Regency has taken steps to go directly to taxpayers who are still in arrears of local taxes both hotel taxes restaurant tax, etc. Based on data obtained from BPKAD (2019), the Kampung Resort Ubud is an active taxpayer who does not fulfill its obligations. In the last five years, The Kampung Resort Ubud has been in arrears of a restaurant tax of Rp.47,450,267 along with a tax penalty of Rp.42,737,180.

Compliance with taxpayers is a serious problem for tax revenues, both state and regional tax revenues. The higher the level of taxpayer compliance, the greater the level of tax revenue received. Taxpayer compliance can be influenced by two types of factors, namely external factors and internal factors. External factors are factors that originate from outside the taxpayer themselves, such as tax penalties, special services, compliance costs, etc. Internal factors are factors that originate from the taxpayers themselves and relate to individual characteristics that are triggers in carrying out their tax obligations, such as knowledge of taxes.

Tax sanctions become a guarantee or prevention so that the tax regulations that have been regulated can be obeyed and not violated by the taxpayer. In other words, sanctions are at the same time a tool to prevent taxpayers from violating the applicable tax rules and regulations. The implementation of strict and consistent tax law enforcement will be able to create more compliance than taxpayers, which leads to increased revenue from the tax sector. Imposing administrative sanctions for violators of the tax provisions meant to prevent unwanted behavior so that more compliance from taxpayers will be achieved(Wardani & Rumiyatun, 2017). Law enforcement in the field of taxation is an action taken by related officials to ensure that taxpayers and prospective taxpayers meet the provisions of the tax law. With a more just and strict taxation sanction able to improve taxpayer order and compliance in paying taxes(F. Savitri & Nuraina, 2017). Susilawati and Budiartha (2013)provide empirical evidence that tax penalties have a positive effect on taxpayer compliance in paying Motorized Vehicle Tax. In line with the empirical evidence presented byDewi et al. (2017) that tax sanctions have a positive effect on taxpayer compliance.

In addition to taxation sanctions, another factor that can affect taxpayer compliance is the quality of tax authorities. According to the Big Indonesian Dictionary (KBBI) Service is a way or activity to help or take care of everything that is needed by others. Meanwhile the tax authorities are tax officials. Tax authorities can be interpreted as a way for tax officers to help take care of or prepare all the requirements that are needed by taxpayers to carry out and settle their tax obligations. Service quality can be measured by the ability to provide satisfactory services so that it can provide services with the response, ability, courtesy, and trust that is owned by the tax authority(Ishak and Tamburaka, 2017). Adiputra (2016)said the quality of tax authorities is very influential on taxpayers in paying their taxes, good service to taxpayers can improve taxpayer compliance. Therefore, the tax authorities are required to provide friendly, fair and strict services at all times to taxpayers and can foster public awareness about the responsibility of paying taxes. Services expected from tax authorities by

taxpayers are services that can create comfort and satisfaction that are expected to foster a sense of compliance and tax awareness to carry out their tax obligations(Adiputra, 2016). The results of research conducted byManuaba and Gayatri (2017)states that the tax authorities have a positive effect on taxpayers' willingness to pay tax at the East Denpasar KPP Pratama. Research on service quality was also carried out byRusmayani and Supadmi (2017), which is in line with Febriyanti and Setiawan (2017)states that service quality has a positive and significant effect on taxpayer compliance. But in researchWinerungan (2013) said taxation socialization, special tax services, and tax sanctions did not affect the compliance of individual taxpayers in Manado's KPP Pratama and KPP Pratama Bitung.

This study uses taxation knowledge as a moderating variable because there are still inconsistencies in the effect of taxation knowledge on taxpayer compliance in carrying out its tax obligations. Research Results conducted byRusmayani and Supadmi (2017)states that tax knowledge has a positive and significant impact on motor vehicle taxpayer compliance at SAMSAT Tabanan Joint Office. In research conducted byDamajanti (2015)shows that tax knowledge has a negative effect on taxpayer compliance. Research resultHardiningsih and Yulianawati (2011)said knowledge of tax regulations does not affect the willingness to pay taxes. Tax knowledge is also indicated to have an influence on tax sanctions and the tax authorities. With high and qualified taxation knowledge, it is expected that taxpayers can understand the benefits of taxes and the benefits of applicable policies, mechanisms and procedures in restaurant tax payments, so that tax knowledge can foster a level of tax compliance for taxpayers.

This research was conducted because there were differences in the results (inconsistencies) of previous studies. From the restaurant tax arrears data above, it indicates that restaurant taxpayers have the opportunity to take action not to pay taxes that result in losses to the state due to reduced regional income received, which should be used to finance regional infrastructure development to support state infrastructure development. What distinguishes this study from previous research is the research variables, research years, and research locations. Based on this background the researchers felt the need to re-examine the compliance of restaurant taxpayers who allegedly could be influenced by several factors such as taxation sanctions, tax authorities, and tax knowledge.

Attribution theory states that individuals observe a person's behavior and try to determine whether it is caused internally or externally. The theory of external attribution states that a person's behavior is influenced by events originating from outside himself. When taxpayers are subject to severe sanctions, they will increase restaurant taxpayer compliance in paying taxes. In tax regulations, it explains the rights and obligations, as well as actions that are allowed or not allowed to be done by taxpayers. So to make taxpayers obedient to tax regulations, tax penalties are needed. Research resultJaya and Jati (2016)which states that tax sanctions have a positive effect on tax compliance in paying restaurant taxes at the Denpasar City Revenue Service. Neither are the results of the study(Purwadi & Setiawan, 2019)which states that tax sanctions have a positive effect on the compliance of individual taxpayers in South Badung KPP. In line with Dewi's research (2019) which provides empirical evidence that tax sanctions have a positive effect on taxpayer compliance. Taxpayers will increasingly comply with their obligations if the tax sanctions imposed are considered detrimental. The more the nominal amount of tax owed that must be paid, the more tax it will have to pay off the tax owed. So that taxpayers will tend to pay taxes on time.
H1: Tax sanctions have a positive effect on restaurant taxpayer compliance.

Attribution theory states that individuals observe a person's behavior and try to determine whether it is caused internally or externally. The theory of external attribution states that a person's behavior is influenced by events originating from outside himself. Good service is a service that gives satisfaction to taxpayers. Fiskus is expected to have qualified competencies such as expertise, knowledge, and experience in terms of policies, administration and legislation so that the services provided are services of the highest quality. The results of research conducted byManuaba and Gayatri (2017)states that the tax authorities have a positive effect on taxpayers' willingness to pay tax at the East Denpasar KPP Pratama. This is in line with the results of research conducted byGustiari and Suprasto (2018)stated that service quality has a positive effect on motor vehicle taxpayer compliance. With good service quality, it will increase taxpayer satisfaction so that taxpayer compliance can be improved.
H2: Tax authorities have a positive effect on restaurant taxpayer compliance.

*Theory of Planned Behavior*explain that human behavior arises because of the intention to behave. The emergence of an intention can be influenced by a belief in something that is believed to support or hinder the intention to behave. Based on Theory of Planned Behavior, taxation knowledge is associated with Control beliefs, namely beliefs about the presence of factors that support or inhibit behavior, as well as the perception of the strength of these factors in influencing behavior. Control beliefs define a person's beliefs about the existence of several things that can increase or decrease the behavior to be displayed and their perception of how strong things can increase and decrease their perceived intention to behave (perceived power). Knowledge of taxpayers about taxation is one of the potential factors that is believed to strengthen or weaken taxpayer compliance in

fulfilling tax obligations. Taxpayers with high tax knowledge will understand the benefits of taxation if they carry out tax obligations obediently and sanctions will be received if taxpayers do not carry out their obligations properly, so that taxpayer compliance to pay taxes will increase. Vice versa, the lack of taxpayer knowledge of the importance of carrying out tax obligations, will motivate them not to carry out tax obligations. Taxpayers with high tax knowledge will understand the benefits of taxation if they carry out tax obligations obediently and sanctions will be received if taxpayers do not carry out their obligations properly, so that taxpayer compliance to pay taxes will increase. Vice versa, the lack of taxpayer knowledge of the importance of carrying out tax obligations, will motivate them not to carry out tax obligations. Taxpayers with high tax knowledge will understand the benefits of taxation if they carry out tax obligations obediently and sanctions will be received if taxpayers do not carry out their obligations properly, so that taxpayer compliance to pay taxes will increase. Vice versa, the lack of taxpayer knowledge of the importance of carrying out tax obligations, will motivate them not to carry out tax obligations.

Research Results conducted by Rusmayani and Supadmi (2017)states that tax knowledge has a positive and significant impact on motor vehicle taxpayer compliance at SAMSAT Tabanan Joint Office. Research resultPringgandana and Suaryana (2019)said that knowledge and understanding of taxation regulations had a positive effect on taxpayers' willingness to pay. In research conducted byDamajanti (2015)shows that tax knowledge has a negative effect on taxpayer compliance. This is in line with the results of the studyHardiningsih and Yulianawati (2011)states knowledge of tax regulations does not affect the willingness to pay taxes. Knowledge of taxation from a taxpayer can be measured through knowledge and understanding of the rights, obligations, responsibilities as taxpayers and tax sanctions if the taxpayer does not perform his obligations. Knowledge possessed by taxpayers about good taxation will minimize tax evasion. The higher one's taxation knowledge, the more will understand that tax sanctions are a tool used by the government to control compulsory compliance in carrying out its obligations, so that tax compliance in paying restaurant taxes will increase.

H3: Knowledge of taxation increases the effect of the relationship of tax sanctions on restaurant taxpayer compliance.

*Theory of Planned Behavior*explain that human behavior arises because of the intention to behave. The emergence of an intention can be influenced by a belief in something that is believed to support or hinder the intention to behave. Based on Theory of Planned Behavior, taxation knowledge is associated with Control beliefs, namely beliefs about the presence of factors that support or inhibit behavior, as well as the perception of the strength of these factors in influencing behavior. Control beliefs define a person's beliefs about the existence of several things that can increase or decrease the behavior to be displayed and their perception of how strong things can increase and decrease their perceived intention to behave (perceived power).

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Taxpayers with high tax knowledge will understand the benefits that can be obtained if they carry out the tax obligations obediently, so that taxpayer compliance to pay taxes will increase. Vice versa, the lack of taxpayer knowledge of the importance of carrying out tax obligations, will motivate them not to carry out tax obligations. Indonesia uses a self-assessment system in its tax collection process, which means getting more understanding of taxpayers on all regulations, information and procedures for restaurant tax payments will reduce the function of the tax authorities, moreover in Gianyar Regency restaurant tax payments are made online so taxpayers no longer need to come to see the tax authorities to carry out its obligations. Therefore, the higher the tax knowledge possessed by taxpayers, the fiscal services needed will decrease. Based on the theory presented and the results of previous studies, the researchers propose a fourth hypothesis as follows:

H4: Knowledge of taxation weakens the influence of tax authorities on restaurant taxpayer compliance

II.   RESEARCH METHODS

The research location chosen in this study is the Regional Financial and Asset Management Agency of Gianyar Regency which is located at Jl. Ciungwanara, Gianyar. The reason for choosing this location is because of the amount of tax arrears and sanctions in the form of fines that have continued to increase from 2014-2018, in the Regional Financial and Asset Management Agency of Gianyar Regency. In addition, the amount of restaurant tax revenue realization in 2018 did not reach the target, unlike previous years which always exceeded the target to be achieved.

The population in this study are all restaurant taxpayers registered with the Regional Financial and Asset Management Agency of Gianyar Regency. The number of restaurant taxpayers in the Regional Financial and Asset Management Agency of Gianyar Regency or the population in this study was 770 taxpayers. The

sampling method used in this study is the purposive sampling method. The results of sample calculation using the Slovin formula are the minimum number of samples that must be used in this study.

Calculation of sample determination is obtained by Slovin formula, namely:

$$n = \frac{N}{1 + N(e)^2}$$

$$n = \frac{770}{1 + 770(0.1)^2}$$

= 88.50 (rounded to 89)

Information:

n = Number of sample members

N = Number of population members

e = Critical value, in this study is 0.1

The model of data analysis and hypothesis testing in this study is the moderating regression analysis model. This test aims to determine the effect of tax sanctions and tax authorities on restaurant taxpayer compliance and determine the effect of tax knowledge that moderate the relationship between tax sanctions and tax authorities with restaurant tax compliance. This regression form is designed to form a buffer between two independent variables that are influenced by moderation variables. Moderated regression analysis test can be calculated with the following equation:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_1 X_3 + \beta_5 X_2 X_3 + \varepsilon \ \dotsc\dotsc\dotsc\dotsc\dotsc \ (1)$$

Information:

Y = Motor vehicle taxpayer compliance

α = Constant

β_1-β_4 = Regression Coefficient

X1   = tax sanctions

X2   = fiscal services

X3   = tax knowledge

ε = *Standard Error*

III.   RESULTS AND DISCUSSION

Descriptive statistics aim to provide information about the characteristics of the variables studied, such as the number of observations, minimum values, maximum values, average values, and standard deviations of each variable. Descriptive analysis results can be seen in table 4.5 below.

Table 3. Descriptive Statistics Test Results

Variable	N	Minimum	Maximum	The mean	Std. Deviation
Tax Sanctions (X1)	100	6:00	12.00	10,20	1,705
Fiscal Services (X2)	100	30.00	60.00	50.86	8,020
Taxation Knowledge (X3)	100	10,00	20.00	17.26	2,921
Taxpayer Compliance (Y)	100	10,00	20.00	16.95	2,896
Valid N (listwise)	100				

Source: Research Data, 2020

The statistical results above show that the tax sanction variable has a minimum value of 6, a maximum value of 12, and an average value of 10.2. The standard deviation of 1.705 indicates that the standard deviation of the data towards its average value of 1.705 and the respondent's perception of the variable is likely to be good. The fiscal service variable shows a minimum value of 30, a maximum value of 60, and an average value of 50.86. The standard deviation owned by the fiscal service variable is 8.020, which indicates that the standard deviation of the data to the average is 8.020 and respondents' perceptions of the fiscal service variable are likely to be good. This shows that BPKAD has good fiscal services.

Based on table 4.5 above, the taxation knowledge variable has a minimum value of 10, a maximum value of 20, and an average value of 17.26. The standard deviation for the taxation knowledge variable is 2.921 which shows that the standard deviation of the data to the average is 2.921 and the respondent's perception of the tax knowledge variable is likely to be good. This shows that taxpayers already have good tax knowledge.

Based on table 4.5 above, the taxpayer compliance variable has a minimum value of 10, a maximum value of 20, and an average value of 16.96. The standard deviation of the taxpayer compliance variable is 2.896 which

means the standard deviation of the data to the average is 2.896 and the respondent's perception of the taxpayer compliance variable is likely to be good. This shows that the level of compliance of restaurant taxpayers to carry out their obligations is high.

Moderated Regression Analysis (MRA) in its regression equation contains interactions, that is the multiplication of two or more independent variables. MRA is used to examine the relationship between tax sanctions and tax authorities on restaurant taxpayer compliance where taxation knowledge is a moderating variable. The results of the MRA are presented in table 4 below:

Table 4. Results of Moderated Regression Analysis (MRA)

Model		*Unstandardized Coefficient*		*Standardized Coefficient*	T	Sig.
		B	*Std. Error*	Beta		
1	*(Constant)*	-0,876	2,120		-0,413	.681
	X1	-0,745	.333	-0,439	-2,239	0.028
	X2	0.619	0.096	1,737	6,441	0,000
	X3	-0,205	.177	-0,203	-1,158	.250
	X1.X3	.104	0.026	1,645	4,073	0,000
	X2.X3	-0,024	0.006	-1,881	-4,088	0,000
	Adjusted R Square	0.792				
	Fcount	76,342				
	Fsig	0,000				

Source: Research Data, 2020

Based on table 4 above, the results obtained from Moderated Regression Analysis, the following equation is obtained:

$Y = -0{,}876 -0{,}745X1 + 0{,}619X2 - 0{,}205X3 + 0{,}104\ X1.X3 - 0{,}024X2.X3 + \varepsilon$

From the above equation can be interpreted as follows:

The constant value of -0.876 means that if taxation sanctions, fiscal services, taxation knowledge, and the interaction of taxation knowledge with taxation sanctions and fiscal services are equal to zero, then taxpayer compliance will decrease by 0.876.

The regression coefficient value of the tax sanction variable is -0.745 which means that, if the tax sanction increases by one unit, the taxpayer compliance will decrease by 0.745 assuming the other variables are constant or equal to zero.

The regression coefficient value of the fiscal service variable is 0.619, which means that if the tax service increases by one unit, taxpayer compliance will increase by 0.619 assuming the other variables are constant or equal to zero.

The regression coefficient value of the taxation knowledge variable is -0.205, which means, if taxation knowledge has increased by one unit, the taxpayer compliance will decrease by 0.205 assuming the other variables are considered constant or equal to zero.

The moderation coefficient between tax sanctions and tax knowledge is 0.104, which means that if the interaction between tax sanctions and tax knowledge has increased by one unit, taxpayer compliance will increase by 0.104.

The moderation coefficient between the tax authorities and tax knowledge is -0.024, which means that if the interaction of tax authorities with tax knowledge has increased by one unit, tax compliance will decrease by 0.024.

Based on the test results in table 4 above shows the value of Fcount in this study amounted to 76,342 with a significance level of F test 0,000 <0.05. This shows that the regression model is feasible to use.

The coefficient of determination in the study, seen from the Adjusted Rsquare value is 0.792. This means that 79.2 percent of tax sanction variables and tax authorities can explain variations of restaurant taxpayer compliance, while the remaining 20.8 percent is explained by other variables outside this model.

Based on table 4 shows the significance value of the t test for variable tax sanctions on restaurant taxpayer compliance by 0.028 less than α = 0.05 and the regression coefficient value of -0.745. This shows that tax sanctions have a significant negative effect on restaurant taxpayer compliance so that the first hypothesis (H1) in this study was rejected.

The first hypothesis (H1) states that tax penalties have a positive effect on restaurant taxpayer compliance. The analysis shows that tax sanctions have a significant negative effect on restaurant taxpayer compliance. These results signify the first hypothesis (H1) in this study was rejected.

Attribution theory states that individuals observe a person's behavior and try to determine whether it is caused internally or externally. External attribution theory which states that a person's behavior is influenced by events originating from outside himself. When taxpayers are subject to severe sanctions, they will increase

restaurant taxpayer compliance in paying taxes. But in this study the data used have not been able to support attribution theory.

This research is consistent with research results from (Pamungkas & Khristiana, 2019)that tax penalties have a negative and not significant effect on the willingness to pay personal taxes. The results of this study are not consistent with the results of the studyDewi (2018); Jaya and Jati (2016); Purwadi and Setiawan, (2019). The results in this study indicate that the more tax sanctions are taxed, the taxpayer compliance will decrease. Nominal large tax sanctions will make taxpayers feel that taxes will reduce the income received so that tax compliance will decrease. One factor that can cause this to happen is the lack of strict application of tax sanctions, so that taxpayers feel safe if they do not carry out their tax obligations.

Based on table 4 shows the significance value of the t test for the fiscal service variable on restaurant taxpayer compliance by 0,000 less than $\alpha = 0.05$ and the regression coefficient value of 0.619. This shows that the tax authorities have a positive and significant effect on restaurant taxpayer compliance so that the second hypothesis (H2) in this study is accepted.

on restaurant taxpayer compliance. The results of this study indicate that the tax authorities have a positive and significant effect on restaurant taxpayer compliance. These results indicate the second hypothesis (H2) is accepted. The better the fiscal services provided, the restaurant tax wajiab will feel more satisfied and increase the trust of taxpayers to the tax authorities, so that tax compliance will increase.

The results of this study are in line with attribution theory, especially external attribution theory. Attribution theory states that individuals observe a person's behavior and try to determine whether it is caused internally or externally. The theory of external attribution states that a person's behavior is influenced by events originating from outside himself. Quality service is the ability of an agency that can provide satisfaction to customers and remain within the limits of meeting service standards that can be accounted for(Gilbert, Veloutsou, Goode, & Moutinho, 2004). Facilities and infrastructure that are complete and proper is one of the tax authorities in providing quality services. The highest quality service will create satisfaction and increase the taxpayer's trust in the tax authorities to manage the nominal amount deposited to the state. In a situation where taxpayers no longer feel doubt and trust to deposit a number of mandatory contributions to be managed by the state through the tax authorities, restaurant taxpayer compliance has increased, although this may reduce the income received by taxpayers. The existence of a positive influence indicates the better the fiscal services provided, the restaurant taxpayer compliance in carrying out its obligations will increase.

Based on table 4 shows the significance value of the t test for tax knowledge knowledge moderates the effect of tax sanctions on restaurant taxpayer compliance by 0,000 less than $\alpha = 0.05$ and the regression coefficient value of 0.104. This shows that tax knowledge is able to strengthen the effect of tax sanctions on restaurant taxpayer compliance so that the third hypothesis (H3) in this study is accepted.

The third hypothesis (H3) states that taxation knowledge moderates and strengthens the effect of the relationship of tax sanctions on restaurant taxpayer compliance. The results of this study indicate that tax knowledge reinforces the effect of the relationship of tax sanctions on restaurant taxpayer compliance. This result signifies the third hypothesis (H3) is accepted. The higher a person's tax knowledge, the taxpayer will understand that tax sanctions are a tool used by the government to control taxpayer compliance in carrying out their obligations, so that taxpayer compliance in paying restaurant taxes will increase.

The results of this study are in line with the theory of Planned Behavior. Theory of Planned Behavior explains that human behavior arises because of the intention to behave. The emergence of an intention can be influenced by a belief in something that is believed to support or hinder the intention to behave. Based on Theory of Planned Behavior, taxation knowledge is associated with Control beliefs, namely beliefs about the presence of factors that support or inhibit behavior, as well as the perception of the strength of these factors in influencing behavior. Taxpayer knowledge about taxation is one of the potential factors that is believed to strengthen or weaken taxpayer compliance in meeting tax obligations. Taxpayers with high tax knowledge, will understand the benefits that can be obtained if he performs his tax obligations obediently and the sanctions that will be received if the taxpayer does not carry out his obligations properly, so that taxpayer compliance to pay taxes will increase. Vice versa, the lack of taxpayer knowledge of the importance of carrying out tax obligations, will motivate them not to carry out tax obligations.

Based on table 4 shows the significance value of the t test for the tax knowledge variable moderates the influence of the tax authorities on restaurant taxpayer compliance by 0,000 $<\alpha = 0.05$ and the regression coefficient value of -0.024. This shows that tax knowledge is able to weaken the influence of tax authorities on restaurant taxpayer compliance so that the fourth hypothesis (H4) in this study is accepted.

The fourth hypothesis (H4) in this study states that tax knowledge moderates and weakens the influence of the tax authorities on restaurant taxpayer compliance. The results of this study indicate that taxation knowledge weakens the influence of the tax authorities service relationship on restaurant taxpayer compliance. These results indicate that the fourth hypothesis (H4) in this study was accepted. The higher the tax knowledge

of the mandatory, the lower the number of required fiscal services. So that taxation knowledge will weaken the influence of the fiscal service relationship on restaurant taxpayer compliance.

The results of this study are in line with Theory of Planned Behavior. Theory of Planned Behavior explains that human behavior arises because of the intention to behave. The emergence of an intention can be influenced by a belief in something that is believed to support or hinder the intention to behave. Based on Theory of Planned Behavior, taxation knowledge is associated with Control beliefs, namely beliefs about the presence of factors that support or inhibit behavior, as well as the perception of the strength of these factors in influencing behavior. Indonesia adopts a self assessment system in the process of collecting tax payable for restaurant taxes. In Gianyar Regency, restaurant tax payments are made online, so that taxpayers no longer need to queue at the tax service office or bank to pay taxes. This causes a decrease in function of the fissus. The higher tax knowledge possessed by taxpayers regarding all taxation information, applicable regulations, and restaurant tax payment procedures, the lower cost of tax services will be lowered and taxpayer compliance will increase.

IV. CONCLUSION

This research can make a positive contribution to the government or the tax authorities as a study before establishing policies relating to restaurant tax. In this study, tax sanctions, tax authorities, and tax knowledge are aspects that need attention because it has a positive and significant influence on restaurant taxpayer compliance. One of the implications can be seen from the weakening of the function of the tax authorities after being moderated by taxation knowledge.

Theoretically this research can provide additional references, information, and understanding related to the influence of the current tax sanctions and tax authorities services on restaurant taxpayer compliance that is allegedly strengthened or weakened by taxation knowledge. This research can also contribute to the empirical study of the development of Attribution Theory and Theory of Planned Behavior.

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