



Article Type: Literature Review

# Systematic literature review: Determinants and contribution of restaurant tax to local own-source revenue in Indonesia

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## Abstract

**Research aims:** This research aims to explore previous research related to the contribution of restaurant taxes in Indonesia to Local Own-Source Revenue (LOSR) and analyze studies from several angles.

**Design/Methodology/Approach:** This research used a Systematic Literature Review, which consisted of three stages, namely the collection stage, by entering the search keywords "Contribution," "Restaurant Tax," and "Local Own-Source Revenue" in Google Scholar and Scopus from 2014 to 2023. Articles included in the research were assessed based on their ranking in the SINTA and Scopus indexes. The presentation stage focused on the research background, methods, and findings. After applying a series of criteria, 44 articles were obtained.

**Research findings:** Restaurant tax research in Indonesia has been active since 2014, mostly in SINTA 4, in Java and using quantitative methods. Restaurant tax has not provided optimal contribution to Local Own-Source Revenue due to lack of compliance and awareness of taxpayers.

**Theoretical contribution/Originality:** More generally looking at the contribution of restaurant taxes in Indonesia, and systematic literature review research published in the indexed journals Sinta and Scopus has never been found and carried out.

**Practitioner/Policy implication:** Provide considerations to the Regional Government to pay attention to LOSR achievement factors, especially restaurant tax.

**Research limitation/Implication:** This research only focuses on restaurant taxes in Indonesia.

**Keywords:** Contribution; Local Own-Source Revenue; Restaurant Tax

## Introduction

Local Own-Source Revenue (LOSR) is income from regional wealth collected by regional governments and used to finance the government (Anggraini, 2010). LOSR functions to empower regional governments to finance the implementation of regional autonomy in accordance with local possibilities (Indonesia, 2004). The availability of adequate funds based on LOSR is one of the supporting factors for regional development (Effendi, 2022). Halim and Kusufi (2017) explain that regional financial independence shows that regional governments are able to finance their own government activities, development, and community services. LOSR can be a benchmark for regional independence. In other words, the higher

the LOSR of a region, the higher the level of regional independence (Indonesia, 2006).

In the era of autonomy, regional taxes are a reliable source of LOSR to support development and government governance (Yulia, 2020). Regional tax is a component of LOSR that is imposed on residents who live in its jurisdiction and indirectly receives counter-performance from the regional government by collecting regional taxes (Asih, 2018). Regional governments have the authority to determine the types of regional taxes without any intervention from the central government. The higher the local tax potential, the greater the contribution to LOSR.

One of the sources of regional income in the tax sector is the restaurant tax. A restaurant tax is a tax that is imposed on all services provided by restaurants (Nesare et al., 2016). In this scenario, the restaurant tax collecting mechanism employs a withholding assessment system, wherein the restaurant company operator calculates and collects the tax amount to be paid. The initiation of restaurant tax collection efforts involves the gathering of information regarding taxable entities and people, the quantification of tax liabilities, and the administration and oversight of tax payments. Handaka (2017) defines restaurant tax as a tax levied on the services offered by establishments such as restaurants, cafeterias, canteens, stalls, bars, and similar establishments, which includes catering or food service. According to industry research data, the restaurant and eatery sector in Indonesia is projected to exhibit a consistent positive growth trend from 2020 to 2024 (Data-Industri-Research, 2024). Consequently, the expanding proliferation of restaurants will result in a favorable contribution to the money earned from restaurant taxes, so significantly impacting LOSR.

Paradoxically, the ongoing expansion of restaurants has failed to make a significant impact on the Gross Regional Domestic Product (GRDP) in many regions of Indonesia. This is supported by other prior studies that have indicated that restaurant taxes make up a relatively small portion of local revenue, averaging 14.27% (Izati & Saipudin, 2023). Mariani et al. (2023) supported this claim in their research findings, stating that restaurant taxes in Bogor Regency contributed between 0.00% and 10% to the LOSR, with an average contribution of 4.90%, which was categorized as very low. In addition, Purwanto et al. (2022) have demonstrated that the contribution of restaurant taxes to Tangerang City's LOSR from 2019 to 2021 is categorized as "extremely low." This conclusion is based on the calculation of the average contribution, which falls within the interval scale of 0.00% - 10%. According to World Bank experts, regional autonomy should only be implemented if the region can achieve a minimum LOSR score of 20%. If the region fails to meet this barrier, it will not be seen as a credible independent entity (Jamil, 2023).

This is different from the research findings of Fauziah (2022), which show that the contribution of restaurant taxes in the Hamparan Perak area, North Sumatra, has a significant impact on LOSR. This finding is supported by research conducted by Nurdiani et al. (2022), who examined the impact of restaurant taxes on LOSR in Cianjur Regency. This study produced positive results, indicating a significant contribution of restaurant taxes to LOSR. However, studies pertaining to restaurant taxation are merely one of the many overpopulated research domains. In the present period, numerous digital platforms

are growing, leading to a transition from traditional to digital transactions. This move is expected to result in taxing rights disputes between central and regional governments (Pratamawaty et al., 2019). This will inevitably affect the tax income of every region. The findings of Saptono et al. (2023) elucidated that the advent of digital platforms and online markets presents a challenge for regional authorities in tax collection, as these entities operate across multiple jurisdictions and obscure the delineations of regional taxation. The restricted tax-collecting authority of local governments is a challenge to generating money in rural areas with fewer populations and minimal commercial activity. Additionally, the expansion of the digital economy further complicates tax collection for local governments. The utilization of digital platforms to offer these services has considerably diminished the portion of tax income received by local governments.

On the other hand, studies related to restaurant tax contributions relatively rarely receive academic attention. Existing studies seem monotonous, and the latest studies only replicate previous studies. Therefore, it is crucial to map related studies regarding restaurant taxes and their contribution to LOSR. Having a review of previous studies can map studies that have been carried out and potential studies that become research gaps to be covered in the future.

Based on gaps and phenomena, this research aims to examine articles and further explore the contribution of local taxes to LOSR in general in Indonesia and its determinants. This is certainly a novelty for research, as previous research only focused on one region, whereas this systematic literature review examines several regions in Indonesia in general. Another novelty in this systematic literature review is that the research published in the Sinta-indexed journal has never been discovered or carried out by previous researchers. Through this systematic literature review, the question the researcher wants to answer:

**RQ<sub>1</sub>:** *What does the body of research on restaurant taxes look like from various perspectives of previous researchers?*

**RQ<sub>2</sub>:** *What research gaps can be identified from several previous studies that could provide input for future researchers?*

Hopefully, this systematic literature review will provide positive contributions and benefits, theoretically and practically. Theoretically, this research is able to provide information and knowledge related to stewardship theory, absolute devotion/obligation theory, contribution theory, and other knowledge related to various factors that influence LOSR, especially the restaurant tax sector. Apart from that, this research is expected to provide new treasures and insights regarding restaurant tax contributions in Indonesia regarding LOSR. Also, this research may provide consideration to local governments, especially the Regional Financial and Asset Agency, to pay more attention to factors in achieving LOSR from the restaurant tax sector, as well as being able to provide input regarding the implementation of several relevant strategies in efforts to maximize revenue restaurant tax.

The subsequent sections of this work are structured in the following manner: Section 2 provides an overview of the existing literature, while Section 3 outlines the research methodology used to evaluate the papers. Section 4 is the results and discussion regarding the frequency distribution of articles according to many factors, including year of publication, journal quality, methods used, research city, name of publishing journal, and theory. Apart from that, it provides analysis related to research theme findings. Each identified theme is summarized and discussed, followed by research gaps and also suggestions for further research. Finally, the conclusions and limitations of this study are presented in Section 5.

## **Literature Review**

This research is relevant to several theories, including stewardship theory, absolute devotion/obligation theory, and contribution theory. According to Davis et al. (1997), stewardship theory explains that management does not prioritize individual interests but places greater emphasis on target outcomes for the benefit of the organization. In this case, if it is related to government, it means that the government is trying its best to run the government to achieve the goal of improving people's welfare. This stewardship theory is closely related to how the government provides services to restaurant taxpayers, the sanctions applied, and the socialization carried out by the government to restaurant taxpayers.

According to Goni et al. (2022), the theory of devotion or absolute obligation is that the government is an organization tasked with providing for public interests. The government can take decisions that it deems necessary, including decisions in the tax sector. This characteristic is the absolute right of the government to collect taxes while the people are obliged to pay taxes. This theory of filial piety or absolute obligation is certainly relevant to explaining the compliance of restaurant taxpayers in fulfilling their obligations. Aspects of understanding the theory of filial piety, according to Lesmana and Setyadi (2020), include the fact that tax law lies in the relationship between the people and the government. The government carries out public interests for its people because there is a relationship. The government collects taxes on its people and the people pay taxes because they feel filial piety to the government. In terms of contribution theory, the Big Indonesian Dictionary explains that contribution means contributing to an activity, role, input of ideas and so on. Contribution comes from the English language contribute, contribution, which means participation, involvement, involvement, or contribution. In this case, contributions can be in the form of material or actions. This theory is relevant in this research because it explains how restaurant taxpayers participate in fulfilling tax obligations. Regional tax contribution is a ratio that is a benchmark for the amount of restaurant tax contribution to LOSR in a region (Sudarsana & Dewi, 2019).

According to Law of the Republic of Indonesia N0. 25 of 1999 concerning the balance of central and regional finances, one source of regional revenue comes from LOSR. LOSR refers to the revenue generated from activities or services provided to the community, as well as the utilization of natural resources within a specific area (Asmuruf, 2015). LOSR

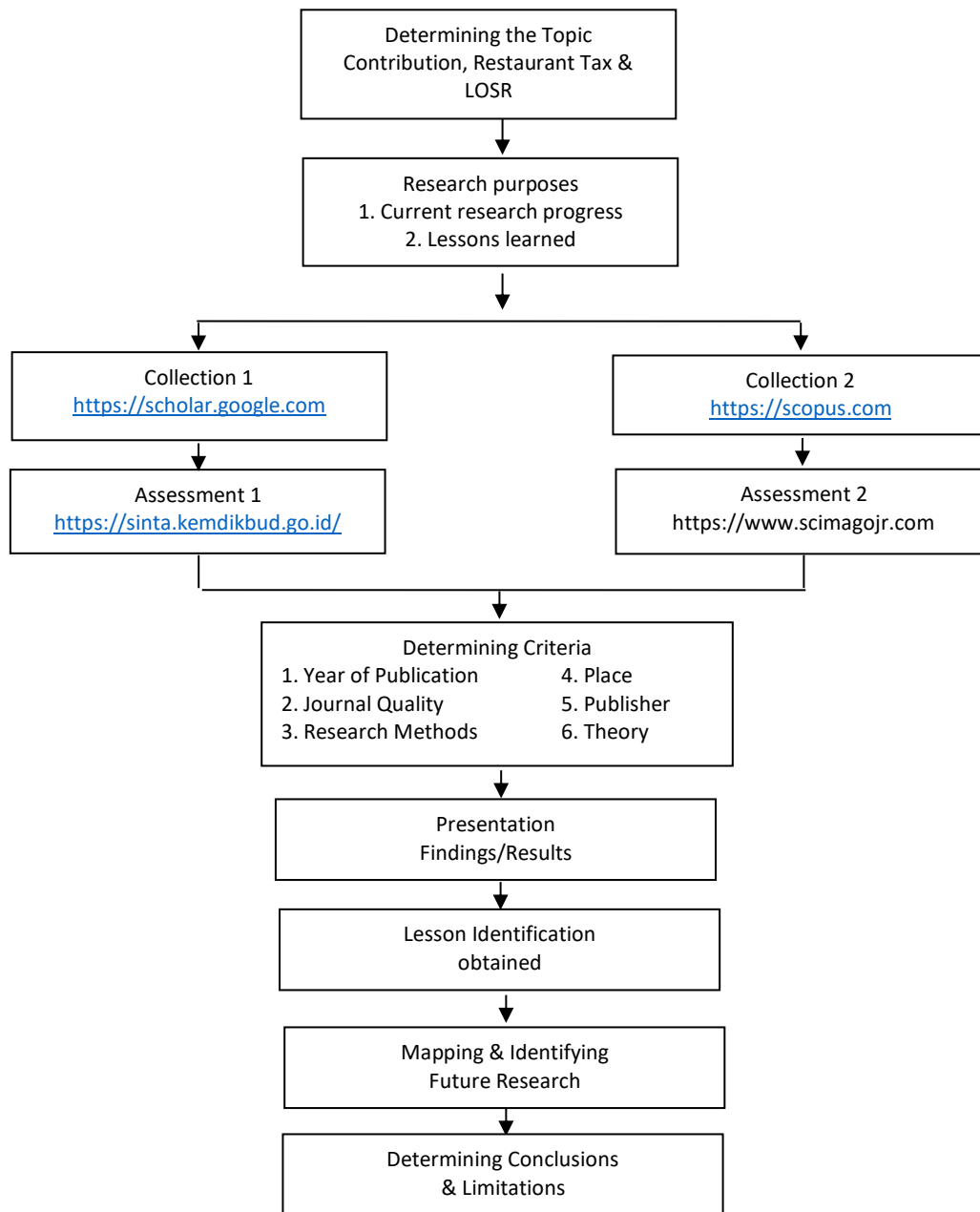
can be derived from either regional taxes or regional levies. An instance of a local tax that serves as a LOSR is the restaurant tax. As per the provisions of Law Number 28 of 2009, Article 1, sections 22 and 23, the restaurant tax refers to a charge imposed on the services rendered by restaurants. A restaurant is an establishment that offers food and drink services in exchange for payment. This includes many types of establishments such as restaurants, cafeterias, canteens, stalls, bars, and similar venues, as well as catering services.

Other academics have conducted prior studies to investigate the impact of restaurant taxes on LOSR, yielding diverse findings. This demonstrates incongruous outcomes resulting from multiple sources. However, the researchers of the systematic literature review have not yet conducted an investigation on the role of restaurant taxes in LOSR, and this topic has not been published in any Sinta-indexed journal. This research aims to offer a thorough examination of significant discoveries concerning the impact of restaurant taxes on LOSR and its influencing factors. The intention is for this study to serve as a valuable resource and source of inspiration for other researchers who wish to pursue additional research in this field.

## **Research Method**

This research used a systematic literature review technique. The processes involved in a systematic literature review include collecting, evaluating, integrating, and presenting research findings related to a particular topic (Pati & Lorusso, 2018). This systematic literature review used articles taken from 2014 to 2023. More precisely, this research is comprised of three distinct stages: collection, appraisal, and presentation. The first collection stage was carried out using Google Chrome and the website address <https://scholar.google.com> with data criteria covering all years using the keywords "contribution," "restaurant tax," and "Local Own-Source Revenue." The second collection stage was carried out using the Scopus machine by entering the keyword "restaurant tax" and additional filters covering all years and research locations in Indonesia. Scopus is a database that is the main source of citations and has significant power for studying and comparing various scientific fields (Mongeon & Paul-Hus, 2014).

The first assessment stage is carried out using the website <https://sinta.kemdikbud.go.id/> to ensure that Sinta actually indexed the first submission. The Spratt Index was chosen because it is able to present findings from reputable national journals. In this case, the author took national journals accredited by Sinta 1 to Sinta 5. Taking all national journals accredited by Sinta 1 to Sinta 5 is expected to be able to provide an elaboration of the results of all types of articles indexed by Sinta so that the study results are expected to be more diverse and developed. The 2nd assessment stage for international journals indexed by Scopus used the SCImago Journal & Country Rank via <https://www.scimagojr.com/>. SCImago Journal & Country Rank is a metric journal website that provides bibliometric indicators and is widely used in various countries and scientific fields (Mañana-Rodríguez, 2015). In this research, SCImago Journal and Country Rank is used to ensure that the journals collected are indexed by Scopus.



**Figure 1** Systematic Literature Review

Next, the presentation stage was carried out to explore the three objectives of this research, including the research objectives/background, methods, and findings related to the contribution of restaurant taxes to LOSR. This is intended to map important findings regarding the contribution of restaurant taxes to LOSR, which will produce future research suggestions for other researchers. A systematic literature review diagram is a visual representation of the methodological steps used in conducting a systematic review of the literature. In this systematic literature review, the researcher used a modified diagram.

The purpose of this modification was to ensure that the methodology used is relevant, appropriate, and can provide accurate and comprehensive information related to the research topic being studied. In addition, modifications can also help researchers overcome certain challenges that may arise during the research process. This research process is illustrated using a modified systematic literature review diagram as shown in Figure 1.

## **Result and Discussion**

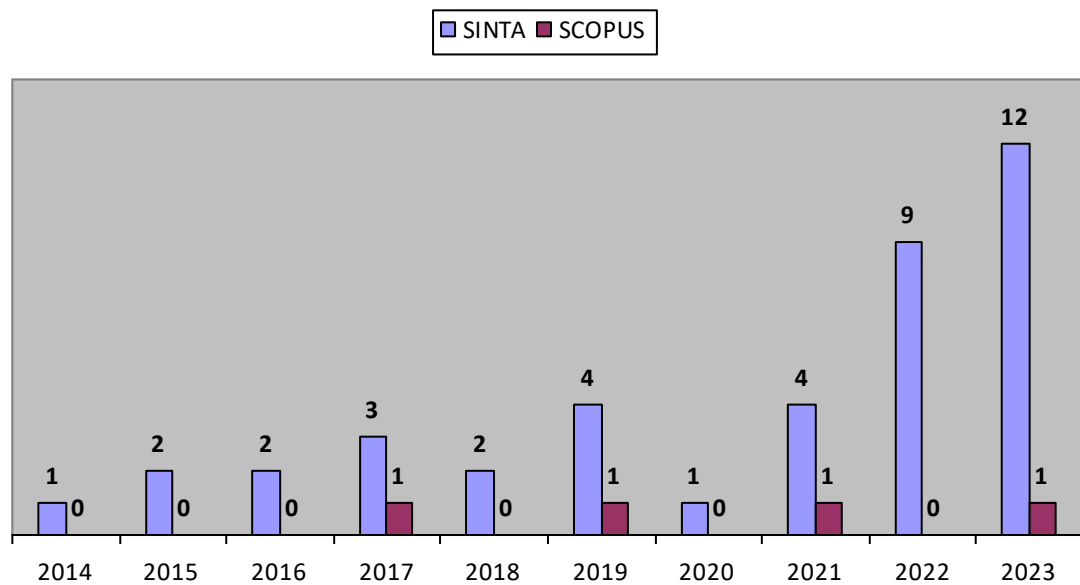
Based on data collection using the Google Scholar engine, various articles related to restaurant tax contributions and LOSR were found. However, the articles are still mixed between theses, dissertations, and journals indexed by Sinta, which are not indexed at all. Therefore, the author carried out an assessment using the website <https://sinta.kemdikbud.go.id/> to ensure that Sinta indexed the article. It should be emphasized that the author will use journal articles indexed by Sinta 1 to Sinta 5. This is intended to provide elaboration on the results of all types of articles indexed by Sinta so that the study results can be more diverse and developed later. For articles from Scopus, an assessment is carried out using the website <https://www.scimagojr.com/>.

From the assessment results, 44 articles related to restaurant taxes and local revenue were identified in national journals indexed by Sinta 1 to Sinta 5, as well as international journals indexed by Scopus. Researchers have summarized several frequency distributions based on year of publication, journal quality, research methods, research location, and journal name. Apart from that, this systematic literature review research concentrates or focuses on restaurant taxes and LOSR and was carried out in Indonesia. Three themes were found that will be discussed as a result of the journal review, namely the contribution of restaurant taxes, the determinants of restaurant tax revenues to LOSR, and solutions and efforts to increase restaurant taxes that affect LOSR.

### **Journal Frequency Distribution Based on Publication Year**

Based on the year of journal publication, the 44 articles used in this systematic literature review are presented in Figure 2.

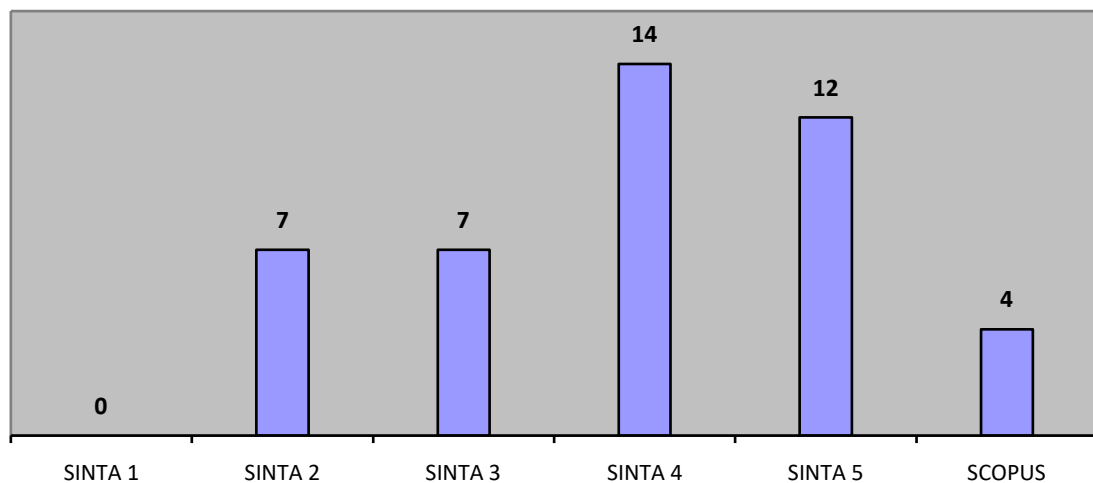
Based on Figure 2, research related to restaurant taxes and LOSR has been conducted since 2014, and the number of studies has increased over the years. This certainly provides evidence that research related to this topic is still hotly debated. Based on the 44 articles obtained, 4 are indexed by Scopus, and 40 are indexed by Sinta. The highest journal publication occurred in 2023 with 13 articles, followed by 9 articles in 2022, while from 2014 to 2021, it tended to be relatively the same, namely 1 to 4 articles. A significant increase in research related to this topic can be seen from 2021 to 2023. It can be said that there are still many people interested in researching this topic. Meanwhile, articles in Scopus related to the topic were found in 2017, 2019, 2021, and 2023, 1 article each.



**Figure 2** Journals Based on Publication Year

#### Journal Frequency Distribution Based on Quality

Based on the quality of each journal, the 44 articles studied are presented in Figure 3.



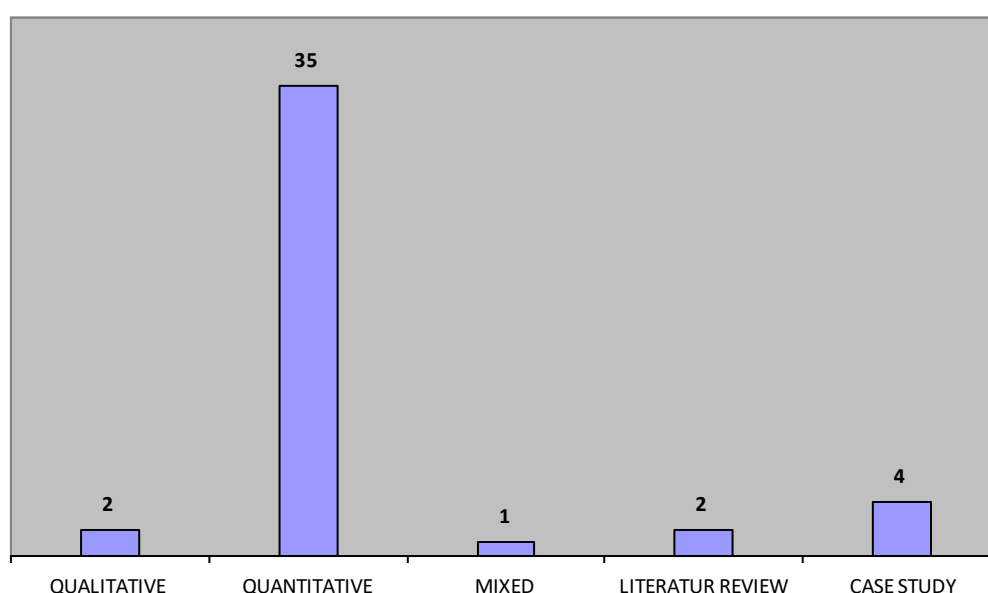
**Figure 3** Journals Based on Quality

Based on Figure 3, the results are obtained that the quality of the journals taken is distributed as follows: from a total of 44 published articles, 0% were not found in the indexed journal Sinta 1, indexed, Sinta 2 contained 7 articles (16%), Sinta 3 contained 7 articles (16%), Sinta 4 has 14 articles (32%), Sinta 5 has 12 articles (27%) and Scopus indexed has 4 articles (9%). From this graph, it can be seen that most articles are published in Sinta 4. This distribution shows an even distribution of the quality of articles or journals,

starting from Sinta 2 to Sinta 5 and some in Scopus. It is hoped that this combination of articles will provide us with information and knowledge about various aspects of the quality of articles or journals. The smaller Sinta shows that the article is of good quality. In this research, it can be said that the selection of journals from Sinta 2 to Sinta 5 is almost evenly distributed, plus there are several international articles indexed by Scopus which are able to complete the information on the topics studied.

### Journal Frequency Distribution Based on Research Methods

Based on the research methods used, the 44 articles reviewed are shown in Figure 4.



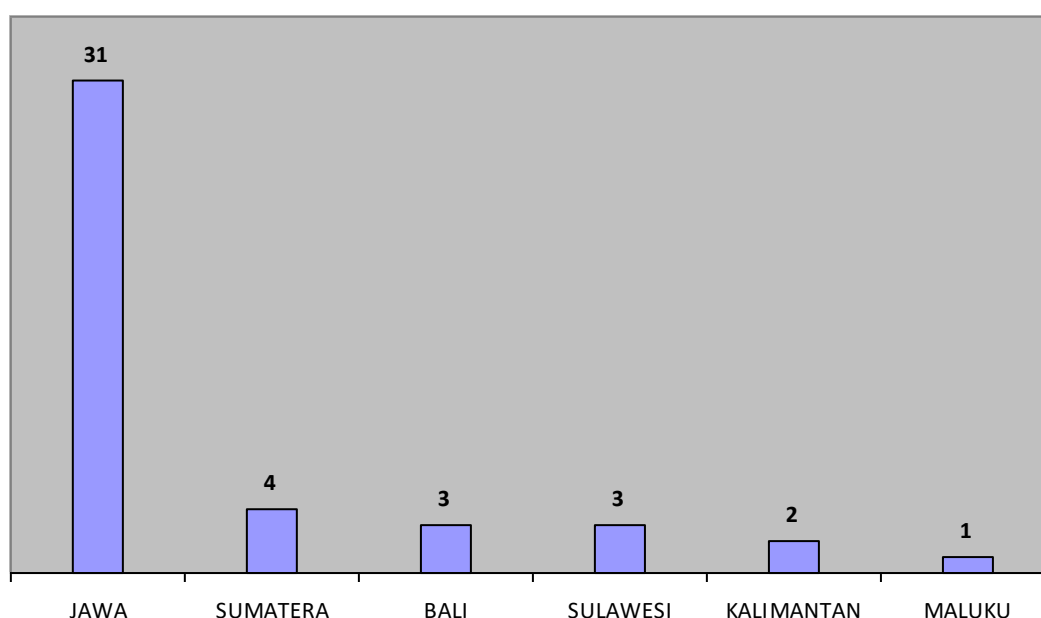
**Figure 4** Journals Based on Research Methods

Based on Figure 4, the results are obtained that the majority of research was conducted using quantitative methods, namely 35 articles (79%), 2 qualitative articles (5%), and 1 journal (2%) mixed (a mixture of quantitative and qualitative), using 2 literature reviews, articles (5%) and case studies 4 articles (9%). Most of the research in this article uses quantitative methods, which is deemed relevant in describing a methodology that uses numerical data on regional tax revenues and then analyzes their influence on LOSR. However, some researchers also employ qualitative methodologies that offer detailed accounts of the state of restaurant tax payments, as well as delineating various challenges and difficulties encountered in attaining restaurant taxes in local governments. The researchers primarily utilize quantitative descriptive research in their studies. The quantitative descriptive research method is an approach that seeks to depict a situation using numerical data objectively. This method involves collecting and interpreting data as well as analyzing the findings and outcomes (Arikunto, 2006). In this research, the term "quantitative methods" is used to describe research that aligns with Emzir's (2009) definition. According to Emzir, this type of research is rooted in the post-positive paradigm

and focuses on developing scientific knowledge through cause and effect analysis, variable reduction, hypothesis formulation, and specific questioning. It relies on measurement, observation, and theory testing and employs research strategies such as experiments and surveys that involve statistical data. These research articles, sourced from Scopus, employed the case study methodology, namely four articles.

### Journal Frequency Distribution Based on Research Place

Based on the location where the research was conducted, the 44 articles reviewed can be seen in Figure 5.



**Figure 5** Journals Based on Research Place

Based on Figure 5, the journal articles used in this research represent the 6 large islands in Indonesia. The majority of article research was conducted on the island of Java with 31 articles (70%), Sumatra with 4 articles (9%), Bali with 3 articles (7%), Sulawesi with 3 articles (7%), Kalimantan with 2 articles (5%) and Maluku with 1 article (2%). Research in Java is the place for most research because the majority of industrial and business centers, especially restaurants in Indonesia, are on the island of Java. However, several large islands in Indonesia have also conducted research related to this topic. This proves that the national restaurant tax in Indonesia is a topic discussed in research.

### Article Frequency Distribution Based on Publisher's Journal Name

Based on the name of the journal that published the article, the 44 articles studied can be presented in Table 1.

From Table 1, in general, topics related to restaurant tax are discussed by most journals in Indonesia from indexed Sinta 2 to Sinta 5. On average, articles related to this topic are published by national and international journals, between 1 and 2 articles per journal. This shows that topics related to this issue are still hotly discussed in various national journals in Indonesia even though the number of articles published in each journal is only around 1 to 2 articles. For Scopus-indexed journals, it can be said that there are still very few that discuss the topic of restaurant tax. From the results of the study, most national journals discuss the topic of restaurant taxes in their respective regions. The articles in Scopus are also more focused on restaurant tax research in Indonesia.

**Table 1** Distribution of articles based on publisher journal name

No	Journal Name	Quality	Qty
1	International Journal of Economics and Management	Scopus/Q3	1
2	Lex Localis Journal	Scopus/Q4	1
3	Viešoji Politika IR Administravimas Public Policy and Administration	Scopus/Q4	1
4	Humanities and Social Sciences Reviews	Scopus/Q1	1
5	Jurnal Akuntansi	Sinta 2	2
6	Assets: Jurnal Akuntansi dan Pendidikan	Sinta 2	1
7	Jurnal Akuntansi Multiparadigma	Sinta 2	2
8	JRAK: Jurnal Reviu Akuntansi dan Keuangan	Sinta 2	1
9	Media Riset Akuntansi, Auditing and Informasi	Sinta 2	1
10	Jurnal Ekonomi & Bisnis Universitas Udayana	Sinta 3	2
11	JAIM: Jurnal Akuntansi Manado	Sinta 3	1
12	Journal of Economic Review	Sinta 3	1
13	Jurnal Administrasi Bisnis	Sinta 3	2
14	Jurnal Proaksi	Sinta 3	1
15	Al-Kharaj: Jurnal Ekonomi, Keuangan & Bisnis Syariah	Sinta 4	2
16	Jurnal Dimensi	Sinta 4	1
17	Al-Buhuts (E-journal)	Sinta 4	1
18	Iqtishaduna: Jurnal Ilmiah Ekonomi Kita	Sinta 4	1
19	Jurnal Akuntansi & Bisnis: Jurnal Progam Studi Akuntansi	Sinta 4	1
20	Jurnal Akuntansi Akunesa	Sinta 4	2
21	Jurnal Ilmiah MEA (Manajemen, Ekonomi & Akuntansi)	Sinta 4	2
22	Krisna: Kumpulan Riset Akuntansi	Sinta 4	1
23	Jurnal Riset Akuntansi & Komputerisasi Akuntansi	Sinta 4	1
24	Moneter: Jurnal Akuntansi & Keuangan	Sinta 4	1
25	Referensi: Jurnal Ilmu Manajemen & Akuntansi	Sinta 4	1
26	Amnesty: Jurnal Riset Perpajakan	Sinta 5	1
27	JIEP: Jurnal Ilmu Ekonomi dan Pembangunan	Sinta 5	2
28	Jurnal Akuntansi Bisnis dan Ekonomi	Sinta 5	1
29	Jurnal Akuntansi dan Keuangan	Sinta 5	1
30	Jurnal Akuntansi dan Manajemen	Sinta 5	1
31	Jurnal Akuntansi dan Pajak	Sinta 5	1
32	Jurnal Ilmiah Ekonomi & Bisnis	Sinta 5	1
33	Jurnal Hospitality dan Pariwisata	Sinta 5	1
34	Jurnal Mirai Management	Sinta 5	1
35	Jurnal Pajak Indonesia	Sinta 5	1
36	Jurnal Pendidikan Tambusai	Sinta 5	1
Amount			44

### Article Frequency Distribution Based on Theory

Of the 44 articles that were reviewed, it turned out that most of them did not include theory in discussing and determining hypotheses. However, some include theories. The theories used in the 44 articles are shown in Table 2.

**Table 2** Distribution of articles based on theory

No	Theory	Qty
1	Macroeconomic Theory	3
2	Stewardship Theory	1
3	Absolute Obligation Theory	2
4	Contribution Theory	1
5	Not Mentioned	37
Amount		44

From Table 2, it can be explained that the majority of articles do not include theory, namely 37 articles (84%), explaining macroeconomic theory in 3 articles (7%), using absolute obligation theory in 2 articles (5%), stewardship theory in 1 article (2%) and theory contribution 1 article (2%). Many articles do not mention theory in the research, which can lead to recommendations for further research that broadens the scope or deepens understanding using a stronger theoretical approach. This may include developing a more in-depth theory, testing an existing theory in a broader context, or exploring alternative theories that may better explain the phenomenon.

### Restaurant Tax Contribution to LOSR

Memah (2013) states that contributions are used to determine the extent to which taxes contribute to the receipt of LOSR. Farida et al. (2023) define regional tax contribution as the comparison between the amount of income from regional taxes and the total amount of regional income. Yoduke and Ayem (2015) explained that "Contribution analysis is an analytical tool used to find out how much contribution can be made from revenue to the budget. This analysis can be used to determine the role of regional taxes in contributing to LOSR. Hakim (2013) said, "Tax contribution shows the ability of regional governments to collect taxes in accordance with the targeted amount of regional tax revenue." Regional tax contributions are classified as good if the realized restaurant tax exceeds LOSR (Anggreni et al., 2020). Tax contribution can be measured by comparing the income of a restaurant tax period to the total LOSR. To interpret these results, we use criteria following the 1991 Research and Development Team of the UGM Department of Home Affairs which classifies the results of their contribution at the following levels: 0-10% = Very Poor, 11-20% = Poor, 21-30% = Medium, 31-40 = Fairly Moderate, 41-50 = Good and > 50 = Very good.

The restaurant tax can be categorized as an indirect tax, as it is levied on the services offered to customers (Amal, 2020). In this scenario, the individual responsible for gathering and transferring the tax funds to the authorized agency is the restaurant owner (Suleman, 2019). The key factors that determine the quality of a restaurant are the level of service provided, the quality of the food, and the overall contentment of the customers.

The restaurant tax object encompasses both food and beverage services offered by restaurants, regardless of whether they are consumed on-site or off-site. It includes services provided by restaurants with a sales value/turnover of a specified threshold, as determined by regional legislation. The tax rate is established by regional rules and is capped at a maximum of 10%.

Restaurant taxes have a significantly positive effect on LOSR (Sihite & Mulyandani, 2021). This relationship is a unidirectional influence relationship, so the better or higher the restaurant's tax revenue, the higher the increase in LOSR received (Sukmawati & Ishak, 2019). The greater the restaurant tax received by the regional government, the greater the LOSR obtained. (Biringkanae & Tammu, 2021) Restaurant tax revenue is potential tax revenue and needs to be increased from year to year (Santoso et al., 2019). The results of this research show that restaurant tax revenues contribute greatly to income (Biki & Udaili, 2020). Syarif (2023) said that regional taxes, especially restaurant taxes, are the most dominant component contributing to LOSR. However, on the one hand, the contribution to the totality of the Regional Revenue and Expenditure Budget is not yet optimal.

From the results of the analysis related to articles sourced from Sinta-indexed journals, the majority of researchers stated that the restaurant tax contribution to LOSR in their respective regions is still in the deficient category (Akbar, 2023; Andriyani et al., 2023; Charisma & Zakaria, 2022; Halada, 2022; Kalle et al., 2022; Kusherawaty et al., 2023; Mariani et al., 2023; Mediana et al.; Syabrinawati & Hidajat, 2023; Wicaksono & Huda, 2022). This means that although it is true that this regional tax contributes well to LOSR, in reality, the contribution value provided can still be said to be less or not optimal. The results of this research are in line with research conducted by Nurlaela and Dewi (2018), Basyarahil and Irmadariyani (2019), Rizal and Lubis (2019), Putra (2019), Kusherawaty et al. (2023), Rahmatika (2021) who found that the contribution of restaurant taxes to LOSR has increased but still in the lacking category.

From the results of a study of articles published in Scopus-indexed journals conducted by Runiawati et al. (2019), Arintoko and Bawono (2021) explained that restaurant taxes in Bandung only contributed 12.9%, and in Tegal City, restaurant taxes only contribute 12.56% to LOSR. This means that this contribution cannot be said to be good or optimal. Bandung, as a tourist city, should be able to increase its contribution better. The results of this research certainly serve as a signpost to all regional governments in Indonesia so that they can evaluate themselves regarding the results of restaurant tax revenue performance in their respective regions. Special strategies need to be developed to analyze and handle the problems that cause the lack of restaurant tax contributions to LOSR. The government is expected to be able to make breakthroughs to increase regional income, especially in the restaurant tax sector.

### Determinants of Restaurant Tax Contribution to LOSR

Restaurant taxes are an important source of income for financing government and regional development. However, the restaurant tax has not been able to make a significant contribution to LOSR.

The following are several factors that influence the contribution of restaurant taxes to LOSR from several previous studies presented in Table 3.

**Table 3** Determinants of Restaurant Tax Contribution

No	Determinants	Amount	Source
1	Management Ability	7	Arintoko and Bawono (2021); Wicaksono and Huda (2022); Izati and Saipudin (2023); Mandak and Tuegeh (2022); Mulyana and Budianingsih (2019); Nurlaela and Dewi (2018); Pratamawaty et al. (2019)
2	Taxpayer Compliance and Awareness	11	Charisma and Zakaria (2022); Hapsari (2023) Prasetyo (2016); Pratiwi and Aryani (2019) Prastiwi (2021); Saputra (2017); Siringoringo (2015); Oktaviani et al. (2017); Runiawati et al. (2019); Amelia and Ishak (2023); Mediana et al. (2022)
3	Knowledge and Understanding of Taxes	5	Abadi and Sa'roni (2023); Akbar and Nuryatno (2018); Trisnawati and Sudirman (2015); Fitriani et al. (2022); Sururama et al. (2023)
4	Supervision	5	Olga (2021); Partini and Budiarta (2023); Wangko (2020); Syabrinawati and Hidajat (2023); Amalia (2021)
5	Regulatory Policy	7	Saptono et al. (2023); Soewardi et al. (2017); Hastuti et al. (2023); Fadilla and Wafiroh (2022); Aznedra (2017); Akib et al. (2022); Syarif (2023)
6	Utilization of Technology	3	Khasanah and Aldiyanto (2023); Kusherawaty et al. (2023); Mbailo and Basri (2022)
7	Population	3	Lestari (2016); Susanto and Maskie (2023); Lumy et al. (2021)
8	Geography	2	Ardhiansyah et al. (2014); Suleman (2019)
9	Macroeconomic Conditions	1	Purwanto et al. (2022)
	Amount	44	

Table 3 explains that the determinants of restaurant tax contributions are influenced by several factors, namely tax player compliance and awareness (11 articles), management ability (7 articles), regulatory policy (7 articles), knowledge and understanding of taxes (5 articles), supervision (5 articles), utilization of technology (3 articles), population (3 articles), Geography (2 articles) and macroeconomic conditions (1 article). Most studies show that among the various factors influencing restaurant tax contributions, taxpayer compliance and awareness are the most frequently researched aspects. Research tends to focus on how taxpayer compliance and awareness levels can influence the effectiveness and contribution of restaurant taxes to LOSR.

Microeconomic condition factors are the aspect least studied in research on the determinants of restaurant tax contributions. This opens up gaps and opportunities for

future researchers to deepen and expand references in research in this field. Research conducted by Purwanto et al. (2022) stated that the relationship between restaurant taxes and macroeconomic indicators shows that there is a two-way causal relationship between restaurant taxes and the inflation rate. The insignificant role of restaurant tax in LOSR cannot be separated from the low collection administrative capacity management abilities of regional officers (Mbailo & Basri, 2022). This results in tax collection tending to be burdened by large collection costs. LOSR is still classified as having a low level of buoyancy. One reason is the implementation of a "target" system in regional levies. Some regions are more inclined to meet this target, even though, in terms of economic growth, actual restaurant tax income can exceed the set target (Amalia, 2021).

In addition, Amalia (2021) states that inadequate financial planning and supervision capabilities are also contributing issues. This leads to a substantial leakage that has a considerable impact on the region. The low and variable role of restaurant taxes in LOSR can be attributed to significant disparities in population, geographical conditions (leading to relatively high expenses), and community capabilities. As a result, the cost of providing services to the community varies substantially. The growth of the population can lead to an increase in municipal tax collections, particularly from restaurant taxes. As the population grows, there will be a rise in economic activity, resulting in more restaurants opening and more people dining out. According to studies conducted by Susanto and Maskie (2023) and Lumy et al. (2021), it has been found that population has a favorable and considerable impact on regional tax revenues. Additional variables affecting restaurant tax receipts include the presence of unregistered eateries as taxpayers and the suboptimal utilization of potential by government authorities in the banking sector. The restaurant tax income and government policies have failed to meet their expectations (Izati & Saipudin, 2023). According to various researchers, the insufficient amount of maximum contribution can be attributed to taxpayers' lack of awareness, limited understanding of tax calculation, poor communication and coordination, the necessity to review restaurant tax rates, a manual input system, inadequate human resources, and dishonesty among taxpayers (Sururama et al., 2023).

The government's responsibility is to establish suitable regulations to ensure that taxpayers and tax officers can fulfill their rights and duties in accordance with the relevant tax regulations. This can be done by providing strict sanctions so that the contribution to tax revenues will increase. Purwanto et al. (2022) research in Padang City shows that restaurant tax revenues are influenced by GRDP, population, and number of tourists. Lestari's (2016) research in Manado City shows that restaurant tax revenue is influenced by population and per capita income.

According to Amalia (2021), several problems result in local tax contributions, especially restaurant taxes, not being optimal. The first is determining potential and revenue targets based only on the previous year. Setting revenue targets that are only based on estimates of revenue in the previous year results in suboptimal results because they do not correspond to the actual tax revenue potential. The second is the lack of human resources in the operational sector. This will affect the performance of local governments in maximizing data collection, supervision, and inspection of taxpayers, resulting in services

that are not optimal, and the income generated is also not optimal. The third is that public awareness is still lacking. In relation to this, local governments must be more active in conducting outreach to the public regarding the importance of local taxes as well as training regarding how to calculate, report, and deposit restaurant taxes. Fitriani et al. (2022), in research conducted in Magelang, stated that the contribution of restaurant tax in Magelang is still low because restaurant owners do not report their business to taxpayers, and there are still many people who do not know about restaurant tax.

According to Syarif (2023), the low contribution of regional taxes, especially restaurant taxes, to LOSR is caused by several factors, including a lack of effective management. This can be seen from the lack of conducive management/admission systems and procedures. Another factor is the relatively low level of capability of the managing organization. Anjani (2021) explains that several things that influence the achievement of restaurant tax revenues are the lack of optimal community participation in paying local taxes, the existence of tax objects and subjects that have not been recorded, and restaurant tax collection is still not optimal. There is still a lack of regular information about the development of objects restaurant tax.

The study of articles published in Scopus by Runiawati et al. (2019) explained several determinants that cause the lack of restaurant tax contribution to LOSR, namely the weak effectiveness of tax revenue and a weak persuasive approach in tax collection, lack of convenience, and poor service. Apart from this, the weakness of an ideal policy communication strategy is also a factor in the awareness and willingness of taxpayers to fulfill their obligations. Responding to several of these factors, the current homework is on how the regional government will increase tax revenues, especially restaurant taxes, and how the regional government will be able to increase public awareness of the importance of paying restaurant taxes. What is no less important is that local governments must be able to evaluate themselves, improve, and analyze several determinants of the low contribution of restaurant taxes to LOSR. The hope is that by understanding several existing determinants, local governments can implement strategies that can support maximizing regional income, especially restaurant taxes.

### **Efforts to Increase Restaurant Tax Revenue**

Seeing that the contribution of restaurant taxes to LOSR in Indonesia is still low, concrete efforts are needed to overcome this problem. Fadhli (2023) argues that broadening the revenue base is one of the numerous options available to local governments looking to raise regional revenues, particularly through restaurant taxes. This allows local governments to find new taxpayers, enhance object databases, make better assessments, and determine their income capacity. In addition, regional laws should be drafted more quickly, rates should be changed (particularly for restaurants), and human resources should be improved if local governments are to be able to enhance the collection process.

The implementation of penalties against tax delinquents, sanctions on the tax authorities, improved services for taxpayers, increased tax payments, and random and periodic inspections are all ways in which local governments can step up their supervision efforts.

With the hope that local governments may streamline tax administration and enhance collection efficiency, there has been a push to raise restaurant tax income by making administrative tasks more efficient and cutting collection costs. Additionally, it is possible to enhance revenue capacity through improved planning.

According to Amalia (2021), integrated information technology support to intensify regional taxes, especially restaurant taxes, is absolutely necessary because the restaurant tax collection system implemented so far tends to be not optimal. This problem is reflected in the collection system and procedures, which are still conventional and running partially, so the information submitted is likely inconsistent. The data versions are different and have not been updated. There are quite a lot of problems with the tax collection system, including in terms of taxpayer/retribution data, determining the amount of tax, the amount of tax bills, and tax fulfillment targets that are not optimal. In relation to the need for more up-to-date information, local governments can implement the installation of Tapping Boxes in restaurants. A tapping box is a transaction recording device that is placed on the cashier's computer so that all transactions carried out by entrepreneurs can be recorded and monitored. In previous research conducted by Maulana (2022), the use of tapping boxes in Mojokerto district has several advantages, namely increasing the efficiency of time and energy of Bapenda employees in monitoring regional tax data, providing convenience for taxpayers in making bookkeeping for restaurant businesses owned, and providing Comparative data Regional Tax Notification Letter for Bapenda Mojokerto Regency.

This demonstrates that the installation of tapping boxes has a beneficial effect on both taxpayers and tax officers. In addition, the aforementioned study indicated that the money generated from restaurant taxes in the Mojokerto area experienced substantial and continuous growth between 2017 and 2019, specifically following the implementation of tapping boxes (Maulana, 2022). The findings from studies done by Susanti et al. (2023) and Pratiwi and Aryani (2019) indicate that the implementation of tapping boxes had a beneficial impact on taxpayer compliance in hotel tax payments and led to a decrease in fraudulent activities in local tax reporting. According to Nawawi (2020), efforts to increase restaurant tax revenue need to implement intensification and extensification strategies and policies. Intensification is carried out by collecting data on tax objects because it is often found that several tax objects have not been recorded, which is detrimental to local governments. In reality, this activity is quite effective in increasing tax revenues originating from restaurants. Efforts to extend restaurant tax are carried out by reviewing the amount of tax object value for each type of restaurant. This can be done by adjusting tax imposition based on the class of each restaurant. Apart from that, extensification is also carried out by giving every restaurant entrepreneur the opportunity to develop his business, expand his business with easy licensing administration facilities.

From the results of a study of articles on Scopus, several research results indicate that several efforts can be made to improve and increase regional tax revenues, including by increasing the development of a good, correct, complete, and up-to-date tax potential database (Arintoko & Bawono, 2021). In addition to that, it is necessary to enhance the

efficacy of tax collection, employ a compelling strategy in tax collecting, ensure ease, and offer improved services. Regional governments should take a more proactive approach in developing and executing policy communication plans to inform, engage, and educate their residents about government laws and regulations. Local authorities should enhance law enforcement, conduct tax audits, and improve tax collection in order to boost local tax revenue from the restaurant industry.

### **Gap and Further Research Suggestions**

Based on industry research data, it is stated that the growth of restaurants, eateries, and the like in Indonesia from 2020-2023 continues to experience a positive increase, but the growth of these restaurants is not commensurate with the restaurant tax contribution received. This is interesting because there is an imbalance between restaurant growth and restaurant tax revenue. On the other hand, the contribution of restaurant taxes to LOSR, which several previous researchers have carried out, has shown different results. This shows inconsistent results, so additional literacy is needed. In the current era of digitalization, many restaurants have emerged that are implementing digital platforms in an effort to simplify and improve food ordering services to customers. However, not many have conducted research on the digital platform restaurant tax collection mechanism and the influence of digital platform restaurants on restaurant tax revenues. Looking at the existing GAP, the suggestion for future research is that it would be better to carry out research again regarding digital platform restaurants in relation to the contribution to regional taxes and be able to develop research related to other regional taxes besides restaurant taxes.

Looking at some of the results discussed previously, it can be seen that in this systematic literature review, most of the research used quantitative methods. In the future, it is suggested that researchers can carry out research using other methods, both qualitative and case studies, which, of course, are expected to be able to enrich literacy. Apart from that, most of this research is still being carried out on the island of Java. In the future, suggestions could be to carry out additional research outside Java, such as the tourist islands of Bali and Sumatra or other islands outside Java. Of course, the large number of studies related to this topic on various islands outside Java will add references for other research. In this systematic literature review, most of the research conducted did not include theory in its discussion, and many theories related to this topic were not presented in the research. Future suggestions for researchers can discuss theory and relate it to research topics such as absolute liability theory, agency theory, macroeconomic theory, stewardship theory, and contribution theory, which can become the basic basis for restaurant tax research. Future research can also add or connect several other variables related to restaurant tax, such as the influence of restaurant tax rates, giving restaurant tax rewards, knowledge of restaurant tax, tourist restaurant tax, and digital or online-based restaurant tax. SRL research conducted on the Scopus database shows that research related to restaurant taxes in Indonesia is still very limited. In the future, it can be used as motivation and input for researchers to take strategic steps in publishing on Scopus.

## Conclusion

This systematic literature review concludes that research related to restaurant tax and LOSR has been conducted from 2014 to 2023. The research results show that 44 articles specifically review the topic of restaurant tax and LOSR. Of this number, 4 articles are indexed in Scopus, while 40 other articles are indexed in SINTA. These findings indicate that research interest in the influence of restaurant taxes on LOSR in Indonesia is still relatively limited in the international arena, with only a small number of articles included in the Scopus database. Nevertheless, the existence of 40 articles in SINTA shows that research on a national scale has been quite active and covers various related aspects, such as tax compliance, economic impact, and policy implications.

Other results reveal that most studies used a quantitative approach. The total of 44 articles analyzed, 35 articles used quantitative research methods as the main approach in investigating the relationship between restaurant taxes and their impact on LOSR. Based on geographical distribution, it was found that most research was conducted on the island of Java. This reflects the importance of the region in the national economic context and the differences in tax policies between regions. In terms of the use of theory, the findings show that most of the articles studied do not explicitly mention or use theory in their research, while the few articles that use theory tend to refer to macroeconomic theory.

The results of the study of the articles in this systematic literature review show that restaurant tax revenues have not been able to make a maximum contribution to LOSR. Determinants of restaurant tax contribution to LOSR include tax player compliance and awareness, management ability, regulatory policy, knowledge and understanding of taxes, supervision, utilization of technology, population, geography, and macroeconomic conditions. The lesson that can be learned from this systematic literature review is the need to support regional government programs in efforts to increase restaurant tax revenues. This systematic literature review is not free from limitations, including the fact that the research only focused on restaurant taxes and was carried out in Indonesia, most of which is on the island of Java, and there are still very few Scopus-indexed references. Considering that most of the research was carried out on the island of Java, the research can be expanded to other areas in Indonesia in the future. Due to the lack of research documented in the Scopus database, this will provide an opportunity for researchers to increase the number of their publications on the Scopus-indexed platform.

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### Conflicts of Interest

The authors declare no conflict of interest. The funders had no role in the design of the study; in the collection, analyses, or interpretation of data; in the writing of the manuscript, or in the decision to publish the results.



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