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Exploring the impact of restaurant taxpayer behavior on the success of tapping box technology in Yogyakarta

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Abstract
Research aims: This study aims to analyze the influence of taxpayer compliance, awareness, and knowledge on the success of tapping box technology. Additionally, the study considers the role of gender as a moderating .
Design/Methodology/Approach: This research used a quantitative approach by employing a non-probability sampling method with a census technique involving all 194 restaurant taxpayers in Yogyakarta City equipped with tapping box technology. The data were analyzed using the SEM-PLS method and Multi-Group Analysis.
Research findings: The results of the study indicate that taxpayer compliance and knowledge have a significant impact on the success of tapping box technology. However, taxpayer awareness does not have a significant impact on the success of tapping box technology. In comparison, gender does not have a significant role in the success of tapping box technology.
Theoretical contribution/Originality: This research contributes to the development of taxation literature, particularly in regional taxes, by highlighting the role of taxpayer compliance and knowledge in the success of taxation technology. These findings offer a new perspective that can enrich the literature in the field of regional taxation.
Practitioner/Policy implication: These findings imply that the Yogyakarta City Government should prioritize improving taxpayer compliance and knowledge as the primary strategy to achieve greater success in tapping box technology
Research limitation/Implication: Although the sample represents over 69% of the population, the research has limitations, primarily due to 31% of the population declining to complete the questionnaire without offering a clear explanation.
Keywords: Awareness; Compliance; Knowledge; Tapping Box; Taxpayer

Introduction

Yogyakarta is currently a culinary destination that draws foodies from across the nation and beyond, in addition to its reputation as a cultural and educational metropolis. The city's culinary scene is expanding remarkably, from classic treats to the quick ascent of contemporary cafés and fusion eateries. Yogyakarta is become a must-visit location for both domestic and foreign travelers due to its unique blend of modern culinary innovation and the region's culinary legacy.

The rapid expansion of the culinary sector not only enhances tourism appeal but also significantly contributes to local economic development. Restaurants, food stalls, and cafés have become some of the most lucrative businesses in the city. Ideally, this booming sector should translate into increased local own-source revenue (LOSR), particularly through restaurant taxes. However, the contribution of restaurant taxes to Yogyakarta`s LOSR remains suboptimal (Prananda et al., 2020). Several major challenges hinder tax optimization, including low taxpayer compliance, lack of tax awareness, and insufficient tax knowledge among business owners (Hapsari, 2023; Harfiasarie et al., 2022). Furthermore, issues such as lack of transaction transparency and tax avoidance practices continue to obstruct optimal restaurant tax collection (Karyanto & Sofyani, 2025; Suprianto et al., 2025). To address this issue, the Government of Yogyakarta City has implemented various innovative strategies to increase LOSR through the restaurant tax sector, one of which is by implementing the tapping box technology.

The tapping box technology is a combination of software and hardware that can record all transaction data in restaurants. The recorded data is then transmitted via the network to the Yogyakarta City Government server, resulting in transparent, accountable, effective, and efficient information. The tapping box technology has the potential to be an advanced solution for monitoring transactions in real-time and avoiding fictitious tax reports (Hidayati et al., 2021). To assist the Yogyakarta City Government in evaluating the success level of tapping box technology among restaurant taxpayers, two relevant theories that can be used are the attribution theory (Heider, 1958) and Information System Success Model (ISSM) (DeLone & McLean, 1992, 2003).

Attribution theory is introduced by Heider (1958) and later developed by Kelley (1967), focusing on examining an individual's social psychology to provide explanations for behavior and events in daily life. This model was used by Tene et al. (2017) to test taxpayer compliance with factors such as taxpayer awareness and understanding. In a study conducted by Endrasti and Prastiwi (2023), the attribution approach was also used to test gender as a moderating factor in tax compliance.

The ISSM is often used to analyze factors that influence the success of information technology implementation (DeLone & McLean, 1992, 2003). This model was used in research on the success of e-learning (Sayaf, 2023), the success of fintech (Urumsah et al., 2022); the success of mobile banking (Abdennebi, 2023); the success of information technology (Mentari & Ilfitriah, 2018). ISSM has shown that the use of information technology is influenced by user knowledge (Al-Okaily, 2024). However, research on the success of tapping box technology is very limited. Additionally, very few studies have explored the determinants of the success of tapping technology.

To address this gap, this study proposes the determinants of the success of tapping box technology, such as taxpayer's compliance, awareness, and knowledge, which used both attribution theory and ISSM, with gender as a moderating variable. Gender is considered relevant as, according to Law No. 1 of 2022 on Financial Relations between the Central and Regional Governments, restaurant taxpayers are the restaurant owners themselves. That is to say, the tax obligation is inherently associated with the business owner as an

individual taxpayer. It makes gender an essential aspect in understanding taxpayer behavior, such as tax compliance, tax awareness, and tax knowledge among restaurant owners. Differences in characteristics between male and female taxpayers may influence how they respond to tax policies, including the implementation of tapping box technology.

By integrating the attribution theory and the ISSM into the analytical framework, this study aims to contribute both theoretically and practically to the optimization of local tax collection through the implementation of tapping box technology by the Yogyakarta city government. Theoretically, this study contributes to the development of attribution theory and ISSM by integrating both approaches within the context of public sector information systems. It expands academic understanding of technology adoption behavior, particularly within local government bureaucracies. By examining variables from both theories concurrently, the study offers new perspectives on the factors influencing the successful implementation of technologies such as the tapping box in local tax administration. Practically, the study offers actionable recommendations for local governments to enhance the effectiveness of tapping box implementation. The findings can guide the development of more targeted implementation strategies, support the evaluation of technology investments, and inform public service policies that emphasize transparency, efficiency, and accountability in tax administration.

The study employs SEM-PLS to examine the relationships between variables and factors in the success of tapping box technology. This paper is structured as follows: the first section introduces the study, followed by a discussion of the theoretical framework and hypothesis development. The research methodology is then presented and tested using SEM-PLS. Finally, the findings are discussed, and a summary of the research results is concluded.

Literature Review and Hypotheses Development

Attribution Theory

Attribution theory was first proposed by Heider (1958), explaining the human tendency to search for causes or reasons behind the behavior of others and themselves. This theory was later developed by Kelley (1967), who identified three key factors in causal attribution: consensus, distinctiveness, and consistency, which include both internal and external aspects. Internal factors (dispositional attribution) refer to causes that originate within the individual, such as attitudes, motivation, or abilities. In contrast, external factors (situational attribution) are related to influences outside the individual, such as environmental pressure, social norms, or luck (Heider, 1958; Kelley, 1967). This study adopts several relevant constructs to explain the factors influencing the success of tapping box technology, such as taxpayer compliance, taxpayer awareness, and taxpayer knowledge (Tene et al., 2017). Gender is also relevant as a moderator in this study (Barra et al., 2024; Endrasti & Prastiwi, 2023).

Information System Success Model

The ISSM developed by DeLone and McLean (1992) was designed to assess the success of information system implementations. This model emphasizes two main outcomes: the implementation and the benefits derived from the implementation of technology (DeLone & McLean, 1992, 2003). The ISSM serves as a relevant framework for evaluating the effectiveness of information systems, including the implementation of tapping box technology.

Tapping box technology aims to enhance transparency and accuracy in recording business transactions, particularly for local tax purposes. By applying the ISSM, this study evaluates the extent to which tapping box technology has improved tax reporting efficiency and financial transparency. It also examines user perceptions regarding its implementation, usage, and benefits. In this research, the two core dimensions of the ISSM (implementation/use and benefits) are integrated into a unified evaluative framework to measure the success of tapping box technology. The success of this technology is assessed from the user's perspective, which in turn serves as a critical input for evaluation and decision-making by the Yogyakarta City Government as the policymaker.

The Effect of Taxpayer Compliance on the Success of Tapping Box Technology

The success of tapping box technology is highly dependent on taxpayer compliance, which includes accurate tax reporting, correct tax calculation, and timely payment of taxes (Alm & Torgler, 2011). High levels of compliance among restaurant taxpayers enhance the effectiveness of tapping box technology in monitoring transactions and improving tax revenue collection. Compliant taxpayers contribute to system optimization by reducing tax evasion and increasing transparency in financial reporting. Previous research has shown that taxpayer compliance is influenced by external factors such as government monitoring and tax incentives, as well as internal factors such as moral obligations and perceptions of fairness (Frey & Torgler, 2007).

Attribution theory explains that compliance is shaped by internal factors (e.g., moral responsibility) and external factors (e.g., enforcement, system effectiveness) (Heider, 1958). Meanwhile, the ISSM highlights that system, information, and service quality determine the success of tax monitoring systems like tapping box technology (DeLone & McLean, 2003; Kirchler et al., 2008).

Prior studies have emphasized the crucial role of compliance in ensuring the successful adoption of tax-related digital technologies. Mohammed et al. (2024) found that compliance with regulations significantly enhances the effectiveness of Business Intelligence and Analytics (BIA) systems. Similarly, Mohammad et al. (2022) demonstrated that adherence to regulatory requirements positively affects the success of technology adoption in the banking industry. Moreover, research by Kirchler et al. (2008) supports the notion that voluntary compliance plays a significant role in increasing tax revenue efficiency and reducing enforcement costs. These findings indicate that taxpayer

compliance is essential for the success of digital tax monitoring systems such as tapping box technology.

In previous studies, compliance has often been conceptualized as a behavioral outcome influenced by various external and internal factors. However, in this study, taxpayer compliance should be specified as a formative construct, where its dimensions of accurate tax reporting, correct tax calculations, and timely payments collectively define the overall compliance construct (Kirchler et al., 2008). This perspective assumes that each dimension uniquely contributes to the overall impact of compliance on the successful implementation of tapping box technology. To test this assumption, we propose the following hypothesis.

H_1: *Restaurant taxpayer compliance positively affects the success of tapping box technology.*

The Effect of Taxpayer Awareness on the Success of Tapping Box Technology

Taxpayer awareness refers to an individual's understanding of the meaning, purpose, and benefits of paying taxes to the state (Rahayu, 2017). A high level of awareness among restaurant taxpayers regarding the importance of honest tax reporting and payment can enhance the effectiveness of tapping box technology in monitoring transactions and increasing tax revenue collection. Taxpayer awareness contributes to system optimization by improving compliance and transparency in financial reporting.

Attribution theory explains that taxpayer awareness is shaped by both internal factors, such as personal responsibility and moral obligation, and external factors, such as enforcement measures and system effectiveness (Heider, 1958). The ISSM further emphasizes that awareness influences how users perceive and interact with technology, affecting their trust in the system and their willingness to adopt it (DeLone & McLean, 2003; Kirchler et al., 2008). When taxpayers are well-informed about the purpose and benefits of tax monitoring systems, such as tapping box technology, they are more likely to support its implementation, leading to greater compliance and system success.

Previous studies have shown that taxpayer awareness plays a crucial role in the successful adoption of tax-related digital technologies. Afghani and Yulianti (2017) found that a high level of awareness significantly enhances the success of information technology implementation. Conversely, a study by Mentari and Ilfitriah (2018) found that awareness has a negative and insignificant effect on technology adoption. However, in general, higher awareness is associated with increased tax compliance, which ultimately improves the efficiency of digital tax monitoring systems such as tapping box technology.

In this study, taxpayer awareness is conceptualized as a formative construct, where its dimensions of understanding of tax regulations, awareness of tax benefits, and willingness to comply collectively define the overall taxpayer awareness construct (Kirchler et al., 2008). This perspective assumes that each dimension uniquely contributes to the overall

impact of awareness on the successful implementation of tapping box technology. To test this assumption, the following hypothesis is proposed:

H_2: *Restaurant taxpayer awareness positively affects the success of tapping box technology.*

The Effect of Taxpayer Knowledge on the Success of Tapping Box Technology

Taxpayer knowledge is defined as the voluntary behavior of fulfilling tax obligations in accordance with applicable regulations (Eriksen & Fallan, 1996). A well-informed taxpayer is more likely to fulfill their tax obligations correctly and efficiently, which can support the successful implementation of tapping box technology. In the context of restaurant taxation, knowledge of tax procedures, reporting mechanisms, and digital tax tools enables businesses to comply with regulations, reducing errors and potential tax evasion.

The attribution theory suggests that knowledge is a key determinant of behavior, as individuals with higher awareness and understanding are more inclined to act in accordance with expectations and requirements (Heider, 1958). Meanwhile, the ISSM emphasizes that user knowledge influences the perceived usefulness, usability, and effectiveness of technological systems (DeLone & McLean, 2003). Therefore, higher taxpayer knowledge can contribute to a smoother adoption of tapping box technology by increasing user trust and confidence in the system.

Empirical studies have demonstrated that taxpayer knowledge plays a crucial role in the adoption and effectiveness of digital taxation tools. Urumsah et al. (2022) found that a higher level of technological knowledge among users enhances the efficiency of tax monitoring systems. Additionally, Sijabat (2020) identified that a lack of knowledge often leads to resistance to adopting new tax technologies, highlighting the need for education and training programs. These findings suggest that an increase in taxpayer knowledge can lead to improved compliance and, consequently, a more successful implementation of tapping box technology.

In this study, taxpayer knowledge is viewed as a multidimensional construct, encompassing aspects such as familiarity with tax policies, understanding of digital reporting procedures, and the ability to integrate these tools into business operations (Kirchler et al., 2008). Each of these elements plays a distinct role in shaping how well taxpayers adapt to digital tax systems. To examine this relationship, the following hypothesis is proposed:

H_3: *Restaurant taxpayer knowledge positively affects the success of tapping box technology.*

The Moderating Role of Gender

Gender is defined as the difference or type of sex, and it is not only based on biological factors or divine nature (Oakley, 1972). In social sciences, Zainuddin and Mahdy (2017) explained gender as the pattern of relationships between men and women based on social characteristics. In the context explained by Bainar (1998), gender can influence the success of technology implementation, such as tapping box technology, through differences in habits, roles, and needs. This statement is supported by findings from Barra et al. (2024), which show that gender moderates the intention to adopt technology and the perceived benefits toward entrepreneurial orientation.

Understanding gender uniqueness through the perspective of ISSM and attribution theory can enhance the design and implementation of a more inclusive and effective tapping box technology, considering the differences in attribution and preferences between men and women. In a different context, this is also supported by a study by Syahputra and Urumsah (2019), which demonstrates that gender acts as a moderator in fraud detection. Therefore, the fourth hypothesis (H_4) proposed in this study is as follows:

***H_4**: Gender moderates the effect of taxpayer's compliance, awareness, and knowledge on the success of tapping box technology.*

Research Model

This study explores ISSM as a factor in the success of tapping box technology. Additionally, this study also uses attribute theory, which examines the factors of taxpayer compliance, taxpayer awareness, taxpayer knowledge, and gender as moderators. The Research Model can be seen in Figure 1.

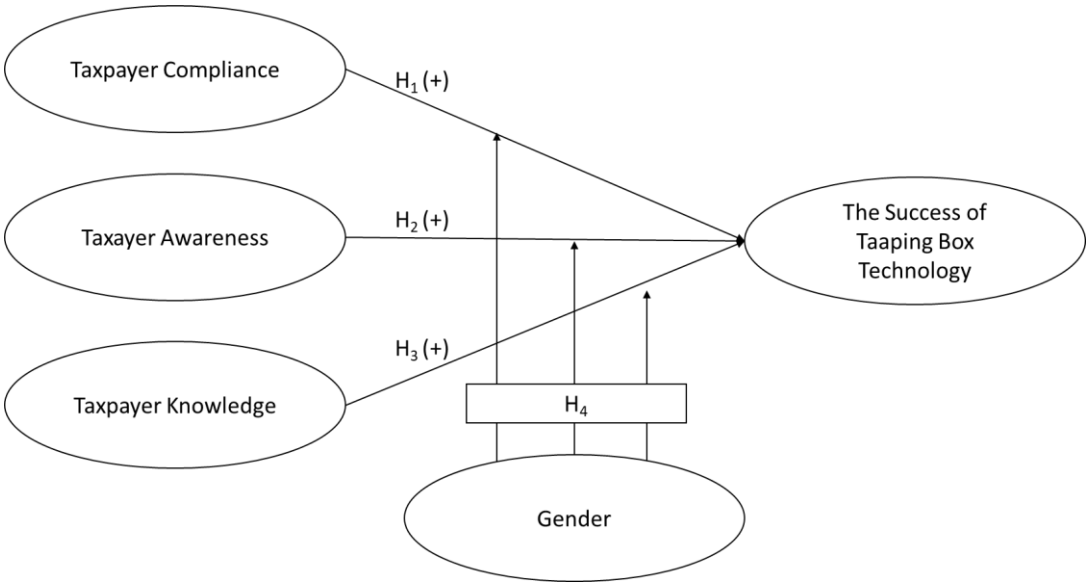

Figure 1 Research Model

Research Method

Method, Data Collection, and Analysis Techniques

This study uses a quantitative approach where data were collected by distributing questionnaires to the research population. The population refers to the entire collection of elements or cases that are the subject of research and from which the sample will be taken (Saunders et al., 2019). The population in this study consists of 194 restaurant taxpayers in Yogyakarta City who are also restaurant owners and have installed the tapping box technology. This study uses a non-probability sampling method with a census technique, where the entire population is included as the research sample (Usman & Akbar, 2020).

The questionnaires for this study were distributed online using a Google Form link, ensuring ease of access and efficient data collection. The researcher used WhatsApp as a medium to connect with respondents. After the data were obtained, they were processed and analyzed using the Structural Equation Model (SEM) method. The analysis was conducted with the SmartPLS 4.0 software, which is specifically designed to analyze variance-based SEM using the Partial Least Square (PLS) method (Hair et al., 2019).

PLS was first introduced by Jöreskog and Wold (1982) as a causal–predictive approach focusing on explaining several variants that affect the dependent variable. The PLS method is used in this study due to its advantage in analyzing models with small sample sizes and non-normally distributed data (Hair et al., 2021). PLS is also suitable for exploratory and predictive research as it employs a variance-based approach (Sarstedt et al., 2017). Additionally, this method can estimate both reflective and formative indicators simultaneously (Henseler et al., 2009).

Hypothesis testing in this study uses PLS analysis to analyze the relationships and significance among the independent variables, which are taxpayer compliance, taxpayer awareness, and taxpayer knowledge. The analysis begins by evaluating the outer model and the inner model. In the next stage, the significance of the relationships and effects among the variables (hypothesis testing) will be tested based on the structural model using bootstrapping. The moderating effect of gender is examined using Multi-Group Analysis (MGA). The MGA test as a moderator is conducted using a t-test with the Smith-Satterthwaite method. Since SmartPLS 4.0 software does not support t-test calculations using the Smith-Satterthwaite method, the calculation must be performed manually using the following formula (Chin, 1998).

$$t = \frac{Path_{sample\_1} - Path_{sample\_2}}{\sqrt{S.E.^2\ Sample_1 + S.E.^2\ Sample\_2}} \dots (1)$$

Path_sample_1 refers to the path coefficient (β) for group 1, while Path_sample_2 denotes the path coefficient (β) for group 2. These coefficients represent the strength and direction of the relationship between variables within each respective group. S.E._Sample_1 is the standard error of the path coefficient for group 1, and S.E._Sample_2

is the standard error of the path coefficient for group 2. The standard error values indicate the level of variability or uncertainty in the estimated path coefficients for each group. This formulation allows for testing whether the path coefficients differ significantly between the two groups by calculating for the variability in their estimates.

Operational Definition and Variable Measurement

Operational definition is a statement of how a variable is to be measured, observed, or manipulated in a research study. In this study, operational definitions are used to explain four main variables, each measured using five indicators. As presented in Table 1, Taxpayer Compliance (TC) reflects the extent to which restaurant taxpayers fulfill their tax obligations and exercise their rights in accordance with regulations. Taxpayer Awareness (TA) indicates understanding of and voluntary compliance with tax rules. Taxpayer Knowledge (TK) includes knowledge of tax rates, benefits, and reporting procedures. The Success of Tapping Box Technology (STB) measures the effectiveness of an online turnover reporting tool used by restaurants.

Table 1 Variable Operational Definitions

Variable	Operational Definition	Measurement	Reference
Taxpayer Compliance	A condition where a restaurant taxpayer complies with all their tax obligations and exercises their tax rights in accordance with applicable regulations.	5 items	(Syakura & Baridwan, 2014; Urumsah & Lasmono, 2022)
Taxpayer Awareness	A situation where a taxpayer has sufficient understanding of tax regulations and voluntarily complies with them.	5 items	(Dirghayusa & Yasa, 2020)
Taxpayer Knowledge	The understanding and ability of a restaurant taxpayer to comprehend tax regulations, including the tax rates that must be paid, tax benefits, how to calculate and report tax obligations, as well as the role and function of taxes.	5 items	(Hardiningsih & Yulianawati, 2011; Urumsah & Lasmono, 2022)
The Success of Tapping Box Technology	A tool used to compare the turnover reports submitted online by restaurant taxpayers.	5 items	(Isik et al., 2012)

Result and Discussion

Descriptive Statistics

Descriptive statistics is a method used to summarize and describe the characteristics of data quantitatively (Ho & Yu, 2014). According to Table 2, the descriptive statistical analysis shows that the four research variables had low minimum values. On the other hand, three variables achieved the ideal maximum value. Overall, the mean (average) value of the seven variables was relatively high. Finally, the standard deviation values, ranging from 0.874 to 0.939, suggest a moderate level of variability in the data.

Table 2 Descriptive Statistics

Variable	Minimum	Maximum	Mean	Std. Deviation
TC	2.00	6.00	5.10	0.925
TA	2.40	6.00	5.10	0.880
TK	2.40	6.00	5.10	0.874
STB	1.80	6.00	4.80	0.939

Note: TC = Taxpayer Compliance; TA = Taxpayer Awareness; TK = Taxpayer Knowledge; STB = The Success of Tapping Box Technology

Respondents' Demographic

To understand the factors influencing the success of tapping box technology, this study collected data directly from restaurant taxpayers. A total of 194 questionnaires were distributed to restaurants in Yogyakarta City that had installed the tapping box technology (Sigit, 2023). From 194 questionnaires distributed to restaurant taxpayers, a total of 134 were completed and returned for analysis. To gain a clearer understanding of the profile of these respondents their demographic characteristics were examined. As presented in Table 3, the majority of respondents were male (59.70%) and predominantly aged between 30 and 40 years (52.20%), indicating that restaurant owners in Yogyakarta are generally within their productive working age. In terms of educational attainment, most respondents had completed senior high school or an equivalent qualification (44.80%).

Table 3 Characteristics of Respondents

Category	N	%
Gender		
Male	80.00	59.70
Female	54.00	40.30
Age		
20-30 years	31.00	23.10
30-40 years	70.00	52.20
40-50 years	31.00	23.10
50-60 years	2.00	1.50
Educational Background		
High School or Equivalent	60.00	44.80
Diploma or Equivalent	12.00	9.00
Bachelor's Degree or Equivalent	59.00	44.00
Master's Degree or Equivalent	3.00	2.200

Validity and Reliability Test

According to Hair et al. (2019), the validity test involves two approaches: convergent and discriminant validity tests. Convergent validity is measured through the correlation between the construct and alternative measures of the same concept, considered met if the Average Variance Extracted (AVE) more than 0.5, and factor loading more than 0.7 (Bagozzi & Yi, 1988; Wong, 2013). Table 4 shows that the AVE and loading values have met the requirements, so the convergent validity test in this study is fulfilled. The discriminant validity test shows the empirical difference between constructs in the model (Hair et al., 2021). Discriminant validity is fulfilled if the square root of AVE is higher than

the latent variable correlation and the cross-loading of the target construct is higher than other constructs (Fornell & Larcker, 1981). The TC3 item was deleted because its cross-loading value was lower than the other items.

Reliability testing can be performed using Composite Reliability (CR) and Cronbach's Alpha (CA) values. A variable can be considered reliable if the CR value exceeds 0.70 and the CA is above 0.60 (Chin, 1998). As presented in Table 4, this study has a CR value exceeding 0.70 and a CA above 0.60. Thus, the indicators in this study are considered to have passed the reliability test, or in other words, they are reliable.

Table 4 Convergent Validity and Reliability Test Result

Code	Questions	Loading
Taxpayer Compliance — *AVE = 0.814; CA = 0.924; CR = 0.927*		
TC1	I fill out the Local Tax Notification Letter (SPTPD) in accordance with the applicable local tax regulations.	0.904
TC2	I report my restaurant tax accurately and transparently.	0.909
TC4	In my opinion, as citizens, we have an obligation to fulfill the local tax responsibilities that have been established.	0.897
TC5	I believe that fulfilling local tax obligations is an action that demonstrates our responsibility and good citizenship in exercising our rights and duties.	0.899
Taxpayer Awareness — *AVE = 0.770; CA = 0.925; CR = 0.930*		
TA1	I am aware that the restaurant tax rate is determined based on local regulations.	0.870
TA2	I understand that paying restaurant tax is my contribution to supporting regional development.	0.896
TA3	I realize that delaying restaurant tax payments can be detrimental and hinder regional development.	0.902
TA4	I acknowledge that manipulating restaurant tax reports is a violation of local regulations.	0.855
TA5	I understand that restaurant tax is mandatory for every restaurant owner, and I have an obligation to comply with it.	0.863
Taxpayer Knowledge — *AVE = 0.773; CA = 0.928; CR = 0.928*		
TK1	Every person who owns a restaurant business is required to have an NPWPD (Local Taxpayer Identification Number).	0.866
TK2	Possessing an NPWPD serves as an identity for restaurant owners.	0.874
TK3	Restaurant taxpayers who have obtained an NPWPD must fulfill their local tax rights and obligations.	0.880
TK4	Restaurant taxpayers with an NPWPD are obligated to report their local taxes.	0.888
TK5	The amount of tax imposed on restaurant taxpayers is determined in accordance with local government regulations.	0.866
The Success of Tapping Box Technology — *AVE = 0.743; CA = 0.914; CR = 0.919*		
STB1	I support the use of the Tapping Box.	0.875
STB2	In my opinion, restaurants should be equipped with a Tapping Box to prevent fictitious transactions and tax reports.	0.888
STB3	The use of a Tapping Box in restaurants can reduce fictitious transactions and tax reports.	0.823
STB4	The implementation of a Tapping Box in restaurants ensures accurate transaction and tax report information.	0.892
STB5	The use of a Tapping Box can enhance the potential for local own-source revenue (LOSR).	0.830

Table 4 Convergent Validity and Reliability Test Result (Cont.)

Code	Questions	Loading
TA5	I understand that restaurant tax is mandatory for every restaurant owner, and I have an obligation to comply with it.	0.863
Taxpayer Knowledge — *AVE = 0.773; CA = 0.928; CR = 0.928*		
TK1	Every person who owns a restaurant business is required to have an NPWPD (Local Taxpayer Identification Number).	0.866
TK2	Possessing an NPWPD serves as an identity for restaurant owners.	0.874
TK3	Restaurant taxpayers who have obtained an NPWPD must fulfill their local tax rights and obligations.	0.880
TK4	Restaurant taxpayers with an NPWPD are obligated to report their local taxes.	0.888
TK5	The amount of tax imposed on restaurant taxpayers is determined in accordance with local government regulations.	0.866
The Success of Tapping Box Technology — *AVE = 0.743; CA = 0.914; CR = 0.919*		
STB1	I support the use of the Tapping Box.	0.875
STB2	In my opinion, restaurants should be equipped with a Tapping Box to prevent fictitious transactions and tax reports.	0.888
STB3	The use of a Tapping Box in restaurants can reduce fictitious transactions and tax reports.	0.823
STB4	The implementation of a Tapping Box in restaurants ensures accurate transaction and tax report information.	0.892
STB5	The use of a Tapping Box can enhance the potential for local own-source revenue (LOSR).	0.830

Furthermore, Table 5 demonstrates that the AVE value for each variable is greater than the correlation between variables. It confirms that each construct possesses sufficient discriminant validity, meaning that the variables in this study can be clearly distinguished from one another (Fornell & Larcker, 1981). Therefore, it can be concluded that the indicators in this study meet the requirements for discriminant validity.

Table 5 Fornell-Larcker Criterion Test Results

	STB	TC	TA	TK
STB	0.862			
TC	0.684	0.902		
TA	0.617	0.811	0.878	
TK	0.668	0.862	0.933	0.879

Note: TC = Taxpayer Compliance; TA = Taxpayer Awareness; TK = Taxpayer Knowledge; STB = The Success of Tapping Box Technology

Coefficient of Determination (R-Square)

The coefficient of determination (R-Square) is used to measure the proportion of variance of the endogenous construct explained by the predictor constructs. The R-Square value indicates the extent to which the model can explain the dependent variable (Hair et al., 2021). The criteria for the R^2 value are 0.019 for a small category, 0.130 for a medium category, and 0.259 for a large category (Cohen, 1992). The R-Square value of the success of tapping box technology variable is 0.494 (49.4%). It can be concluded that this study has an R-Square value that falls into the large category.

Goodness of Fit (GoF)

Goodness of Fit (GoF) aims to validate the performance of the measurement and structural models and assess the overall predictive accuracy of the model (Chin, 1998). Based on this calculation using Chin's (1998) formula, the GoF value of 0.619 falls into the high category, indicating that the research model demonstrates strong validity and feasibility (Cohen, 1988).

PLS Predict

PLS Predict is an algorithm used to generate and evaluate predictions from the PLS path model, helping researchers assess the predictive performance of the model and identify potential overfitting. Predictive strength is classified into three levels: high prediction if all Root Mean Squared Error (RMSE) and Mean Absolute Error (MAE) values of the PLS model are lower than the LM model, medium prediction if most RMSE and MAE values of the PLS model are lower than the LM model, and low prediction if only a small portion of RMSE and MAE values of the PLS model are lower than the LM model (Shmueli et al., 2016). Table 6 displays the PLS Predict results in this study.

Table 6 PLS Predict

	Q2_predict	PLS_RMSE	LM_RMSE	PLS_MAE	LM_MAE
STB1	0.338	**0.770**	0.828	**0.637**	0.678
STB2	0.431	**0.679**	0.730	**0.543**	0.577
STB3	0.286	**0.808**	0.886	**0.597**	0.661
STB4	0.377	**0.746**	0.819	**0.579**	0.640
STB5	0.283	**0.830**	0.877	**0.662**	0.702

From the Table 6, it can be concluded that for all the measurement items of the endogenous variables, the proposed PLS model has lower RMSE and MAE values than the LM model (written in bold font). Therefore, the PLS model proposed in this study has a high predictive strength.

Hypothesis Testing Result

The hypotheses were tested using the bootstrapping method by comparing the t-statistic value to the t-table. The t-statistic has three levels of significance: 1%, 5%, and 10% (Fornell & Larcker, 1981). Table 7 presents the hypothesis testing results of this study. The findings indicate that H_1 and H_3 significantly influence the success of tapping box technology, meaning these hypotheses are statistically supported. In contrast, H_2 does not show a significant effect, indicating that this hypothesis is not supported.

Table 7 Hypothesis Test Results

Relation	Hypotheses	Path-coefficient	T-statistics	Results
TC -> STB	H_1 (+)	0.395	2.953***	Supported
TA -> STB	H_2 (+)	0.076	0.660	Not Supported
TK -> STB	H_3 (+)	0.264	1.912*	Supported

Note: Note: TC = Taxpayer Compliance; TA = Taxpayer Awareness; TK = Taxpayer Knowledge; STB = The Success of Tapping Box Technology; ***Significance levels of 0.01; *Significance levels of 0.10

Multi-Group Analysis

The structural model was analyzed by comparing two gender groups using multi-group Analysis tests (Henseler et al., 2009). The influence of gender on Taxpayer Compliance, Awareness, and Knowledge in the success of tapping box technology was analyzed using the Smith-Satterthwaite t-test. As shown in Table 8, out of the three constructs tested, only two exhibited a significant impact, while the other one did not show meaningful differences between gender groups.

Table 8 Smith-Satterthwaite t-test Results for Multi-Group Analysis

Relation	Man		Woman		T-statistics
	Path-coef.	SE from Boots	Path-coef.	SE from Boots	
TC -> STB	0.641	0.182	0.065	0.177	2.700***
TA -> STB	-0.012	0.178	0.186	0.149	-0.989
TK -> STB	0.111	0.164	0.492	0.216	-1,808*

Note: Note: TC = Taxpayer Compliance; TA = Taxpayer Awareness; TK = Taxpayer Knowledge; STB = The Success of Tapping Box Technology; ***Significance levels of 0.01; *Significance levels of 0.10

These findings suggest that, although there are some variations in the structural paths, the differences are not statistically significant enough to support the proposed hypothesis. Therefore, it can be concluded that H_4 is not supported, as summarized in Table 9.

Table 9 Multi-Group Analysis Results

	Hypothesis	t-test using Smith-Satterthwaite	Results
H_4	Gender Moderates the Effect of Taxpayer's Compliance, Awareness, and Knowledge on the Success of Tapping Box Technology.	Only 2 out of 3 have a significant effect	Partially Supported

The Influence of Taxpayer Compliance on the Success of Tapping Box Technology

The study reveals that taxpayer compliance (H_1) has a positive and significant influence on the success of tapping box technology. It suggests that taxpayers who adhere to the regulations and provisions established by laws and regional regulations are key contributors to the successful implementation of tapping box technology. This finding aligns with the ISSM theory and Attribution Theory, where external factors such as compliance play a role in influencing the implementation of information technology. When taxpayers demonstrate high compliance, they are more likely to accept and follow the new procedures introduced by the Yogyakarta City Government, such as the tapping box technology. High compliance allows this technology to be effectively integrated into the tax system, enhancing transparency and accountability while preventing tax evasion practices.

Furthermore, this study supports previous findings by Mohammad et al. (2022), showing that user compliance with regulations has a significant positive effect on the successful implementation of technology in different contexts, such as the application of BIA in the banking sector. It reinforces that compliance is a universal element in the successful implementation of technology, including in the taxation sector.

The implication of this finding suggests that the Yogyakarta City Government should continue to maintain and enhance taxpayer compliance. It can be achieved through providing rewards or other forms of appreciation for compliant restaurant taxpayers. Additionally, the government should increase supervision, enforce strict actions against non-compliant restaurant taxpayers, and offer consultation services, training, and technical guidance to assist restaurant taxpayers in using the Tapping Box. Through these measures, the Yogyakarta City Government can ensure a smooth implementation of the tapping box technology, increase tax collection efficiency, and support regional development.

The Influence of Taxpayer Awareness on the Success of Tapping Box Technology

Taxpayer awareness (H_2) shows a positive but insignificant effect on the success of tapping box technology. This finding is consistent with previous research by Mentari and Ilfitriah (2018), which also found that awareness has an insignificant impact on the implementation of information technology. However, this result contradicts the findings by Dirghayusa and Yasa (2020) and Afghani and Yulianti (2017), which suggest that awareness plays a significant role in the successful implementation of technology. These differing results may be due to variations in research contexts, the type of technology implemented, or unique characteristics of the population studied.

This result indicates that taxpayer awareness, although theoretically important, may not be sufficient to ensure the successful implementation of the tapping box technology. High awareness does not always translate into actions that support the implementation of new technology. It could be due to a lack of deep understanding, resistance to change, or the perception that the new technology does not provide significant direct benefits.

The implication of this finding suggests that taxpayer awareness alone may not be enough to ensure the successful implementation of this technology, thus requiring a more comprehensive strategy. The Yogyakarta City Government may need to review programs that overly focus on raising awareness and shift resources towards strengthening other areas with a more direct impact, such as increasing taxpayer compliance and knowledge. This study also adds new insights by showing that awareness is not always a determining factor in the successful implementation of technology.

The Influence of Taxpayer Knowledge on the Success of Tapping Box Technology

Taxpayer knowledge (H_3) has a positive and significant effect on the success of tapping box technology by the Yogyakarta City Government. Taxpayer knowledge includes an understanding of tax rights and obligations, an understanding of the use of technology to ensure transparency in tax reporting, and knowledge of applicable regulations. This finding is consistent with ISSM and attribution theory, which suggest that internal factors such as knowledge play a crucial role in influencing the adoption of information technology. This study also supports research conducted by Urumsah et al. (2022), which shows that user knowledge has a significant influence on the implementation of fintech.

The implication of this finding for the Yogyakarta City Government is that improving restaurant taxpayers' knowledge is critical to the successful implementation of the tapping box technology. With a good understanding of tax rights and obligations, the use of technology for transparency in tax reporting, and applicable regulations, restaurant taxpayers are more likely to support and comply with the use of the tapping box technology.

The Yogyakarta City Government needs to implement effective education and training programs to increase restaurant taxpayers' knowledge. These programs can include seminars, workshops, and information campaigns that explain the benefits and workings of tapping box technology and the importance of transparency in taxation. As a result, it is expected that restaurant taxpayer compliance and participation will increase, ultimately supporting the government's efforts to optimize tax revenue and improve regional development.

The Moderating Role of Gender

The gender testing results (H_4) do not prove to be a moderator for taxpayer's compliance, awareness, and knowledge in the success of tapping box technology. Although it does not show significant results simultaneously, partial results indicate that taxpayer compliance among both male and female genders shows a high level of significance. It differs from the findings of Barra et al. (2024), where gender was found to be a moderator in fraud detection. Despite the differences from previous research findings, the Yogyakarta City Government does not need to prioritize policies or programs that specifically focus on gender differences to succeed in implementing the tapping box technology.

A recommendation for the Yogyakarta City Government is to continue prioritizing more universal and inclusive strategies in promoting the implementation of the tapping box technology, such as enhancing overall compliance and awareness and increasing knowledge about the benefits of this technology for all restaurant taxpayers without gender differentiation. Additionally, the Yogyakarta City Government could consider expanding outreach through various effective and comprehensive communication channels and adopting a more personalized approach to facilitate the implementation of the tapping box technology for all restaurant taxpayers. By doing so, the Yogyakarta City Government's efforts can be more effective and efficient in achieving the goal of successfully implementing the tapping box technology in Yogyakarta City.

Conclusion

This study demonstrates that taxpayer compliance and knowledge significantly influence the success of tapping box technology. This finding indicates that higher levels of compliance and knowledge among taxpayers correlate with greater success in implementing the tapping box technology among restaurant taxpayers in Yogyakarta City. Additionally, the study finds that taxpayer awareness does not significantly affect the success of tapping box technology. The research also concludes that gender does not act as a moderating factor in the relationship between taxpayer compliance, awareness, knowledge, and the success of tapping box technology.

This research presents several interesting findings that offer theoretical contributions and practical implications. From a theoretical perspective, the study enhances the literature on taxation and information technology by highlighting that taxpayer compliance and knowledge play significant roles in the successful implementation of taxation technology, such as the Tapping Box. These findings support and extend the application of the ISSM Theory and Attribution Theory, indicating that both external and internal factors, such as compliance and knowledge, can influence taxpayer behavior in adopting new technology. The study also contributes to the academic discussion on the role of taxpayer awareness, showing that awareness may not always play a significant role in the context of technology implementation, particularly in the field of taxation.

Based on a practical perspective, these findings are expected to provide valuable input for the Yogyakarta City Government in optimizing the success of Tapping Box technology. The importance of taxpayer compliance and knowledge in supporting the implementation of taxation technology suggests that the government should focus on enhancing these aspects through effective policies, such as rewarding compliant taxpayers, enforcing stricter regulations, and providing comprehensive education and training programs. The findings also suggest that strategies focused on increasing taxpayer awareness should be reevaluated, with resources better allocated towards efforts to improve compliance and knowledge. Moreover, an inclusive and universal approach, without gender distinction, in socialization and education programs could be more effective in ensuring the success of tapping box technology.

While this study yields significant results with data representing over 69% of the population, it has certain limitations. One limitation is that 31% of the target population did not participate in completing the questionnaire due to reasons not explicitly stated by the respondents. However, the data collected still offers a strong and representative basis to support the analysis and findings of this study. Future research is recommended to expand the population coverage by including taxpayers from other sectors or different regions and to explore additional variables that may influence the success of taxation technology implementation. Additionally, to gain a more comprehensive understanding, future research could involve different samples, such as government employees directly involved in managing regional taxes and vendors, to obtain a more in-depth and holistic perspective on the factors contributing to the successful implementation of tapping box technology.

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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.