Formosa Journal of Science and Technology (FJST)
Vol. 4, No. 10, 2025: 3335-3346

The Role of Consultants in Optimizing PHR Tax: A Case Study of Hotels and Restaurants in Ubud, Gianyar, Bali

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A R T I C L E I N F O

Keywords: Hotel and Restaurant Tax, Tax Consultant, Tax Optimization, PHR

Received : 1, September
Revised : 15, September
Accepted : 28, October

A B S T R A C T

This study examines the strategic role of tax consultants in improving the efficiency and effectiveness of Hotel and Restaurant Tax (PHR) management, using a qualitative case study at PS Hotel Ubud Bali and a hotel in Sanur. Through interviews, observations, and documentation, the research compares conditions before and after using consultant services. The findings reveal that tax consultants act as professional mediators who help ensure compliance with regulations, optimize tax obligations, and manage tax risks proactively. Their involvement enhances financial accountability, prevents penalties, and allows hotel management to focus on core operations, ultimately strengthening both business performance and the credibility of the tax consulting profession.

ISSN-E: 2964-6804
DOI: https://doi.org/10.55927/fjst.v4i10.253
https://traformosapublisher.org/index.php/fjst

INTRODUCTION

Hotel and Restaurant Tax (PHR) is one of the sources of local original revenue (PAD) that contributes significantly to regional finances and local economic development (Ketut, 2023). Especially in the Ubud area which incidentally is one of the tourist spots in Gianyar Bali. However, managing and complying with these tax payments is often a challenge for business actors. Strengthening the tax reform strategy in the future is very necessary (Utama, 2025). As an effort to optimize PHR payments while ensuring compliance, the role of tax consultants is very important. Tax consultants can assist hotels and restaurants in understanding tax regulations, compiling accurate tax reports, and implementing tax optimization strategies that remain in accordance with applicable regulations. PAD is regulated in Bali Provincial Regulation Number 12 of 2022 concerning the Results of Segregated Regional Wealth Management and Other Legitimate Regional Original Revenue and Bali Provincial Regional Regulation Number 1 of 2024 concerning Regional Taxes and Regional Levies. In particular, PHR is regulated in Denpasar Mayor Regulation Number 1 of 2024 concerning Regional Regulation Number 5 of 2023 concerning Regional Taxes and Regional Levies. Tax consultants can mitigate overly aggressive tax reporting strategies, ensure compliance and reduce the risk of fines arising from violations whether intentional or unknowing.

Tax payment optimization is an effort to ensure that tax obligations are paid in the right amount, in accordance with applicable regulations, without paying more than they should, but also without breaking the law. The goal is to improve the efficiency of tax payments so that they can legally reduce the tax burden and take advantage of available tax incentives or facilities. This can be done in various ways, including *Tax Planning*, Tax *Compliance,* Incentive Utilization and Tax Reduction, or Tax Administration Efficiency. Tax optimisation remains an important practice for businesses, including hotels and restaurants, although the legal and institutional framework continues to evolve, dynamic and ever-changing rules Consultants are able to adapt to these changes, ensuring that businesses continue to benefit from optimal tax strategies.

The use of tax alternatives and the development of tax portfolios are essential in realizing an efficient hospitality business. This involves identifying the institutional basis for tax alternatives and using a risk-oriented approach to tax portfolio management. For complex companies, even high-income individuals significantly affect the tax burden borne by clients (Anton, et al. 2024). Consultants can leverage their superior knowledge and skills in the field of taxation to reduce tax liability through tax planning and other strategies. Improving efficiency and productivity is critical to the profitability of hotels and restaurants. This includes better workforce management and utilizing tax optimization strategies to reduce costs. The amount of hotel tax has no impact on the owner's business because it is charged to consumers. However, stakeholders remain concerned about how the hotel tax scheme should be carried out. Consultants adapt to these changes, ensuring that businesses continue to benefit from optimized tax strategies. The following is a formulation of the problems in this study:

1. What is the role of tax consultants in optimizing Hotel and Restaurant Tax (PHR) payments in Denpasar?
2. To what extent does the Tax Consultant's Role affect the effectiveness in PHR optimization?
3. What are the user's considerations for the Tax Consultant Profession?

The novelty of this research from the previous one generally discusses PHR Tax in general or its impact on regional revenue, but not many specifically discuss the role of consultants in optimizing PHR payments in the hotel and restaurant industry in Ubud Gianyar Bali. The role of tax consultants in reducing the tax burden for high-income clients needs to be considered. This shows that consultants can leverage their superior tax knowledge to optimize taxes, on high-income hotels and restaurants. This study does not only discuss PHR Tax, but also specifically examines how the role of tax consultants can help hotels and restaurants in optimizing tax payments. Previous research has focused more on taxpayer awareness and compliance, but has not highlighted the specific contribution of consultants to the process. Contextually, this study takes a case study on hotels and restaurants in Ubud Gianyar, which have regional tax characteristics that may not be the same as other regions. The results of the study are expected to provide specific insights into the dynamics of taxation of the hotel and restaurant sectors in tourist areas, producing practical recommendations for hotel and restaurant business owners in managing PHR more efficiently with the help of tax consultants. This research is not only relevant for business people, but also for policymakers in developing strategies to improve PHR Tax compliance and efficiency in tourist areas.

THEORETICAL REVIEW

The role of consultants in optimizing Hotel and Restaurant Tax (PHR) management can be understood through several theoretical perspectives, including tax compliance theory, agency theory, and the theory of professional services. According to tax compliance theory, taxpayers' willingness to comply with tax regulations depends on their understanding, perceived fairness, and the complexity of tax systems. Consultants act as intermediaries who bridge the information gap between taxpayers and tax authorities, enhancing compliance through accurate reporting and strategic planning. Agency theory further explains that consultants function as agents representing the interests of hotel and restaurant owners (principals) in managing tax obligations efficiently while minimizing risks of non-compliance. Meanwhile, the theory of professional services highlights the consultants' expertise and ethical responsibility in providing advisory services that align with legal standards and business objectives. In the context of Ubud, Gianyar, where tourism activities drive local revenue, consultants play a strategic role not only in optimizing tax payments but also in ensuring that businesses adhere to regional regulations and contribute effectively to local fiscal sustainability.

METHODOLOGY

This research uses a qualitative approach with a case study method, as it aims to explore in depth the experience of taxpayers (hotels and restaurants) and the role of tax consultants in the management and optimization of PHR. This type of research is descriptive-qualitative, the research was conducted in one of the hotels located in Ubud Gianyar. The subject of the study is Corporate Taxpayers who have a Hotel and Restaurant business, have an NPWP, fulfill tax obligations for at least the last 2 years, experience a transition period from not using the services of a licensed Tax Consultant to using. The data collection technique was carried out by *in-depth interviews* with research informants, namely the owner, general manager and accounting department at PS Ubud. The object of the research is the taxpayer's perception of the role of tax consultants in optimizing PHR**.** The interview process is carried out by giving semi-structured questions. In addition, observations were made to observe the services provided by the consultant, compare tax liability reports before and after using the consultant to observe the optimization strategy implemented in the hotel/restaurant and how it impacts. Data Analysis techniques were carried out thematic analysis based on the approach of Miles & Huberman (1994), which consisted of:

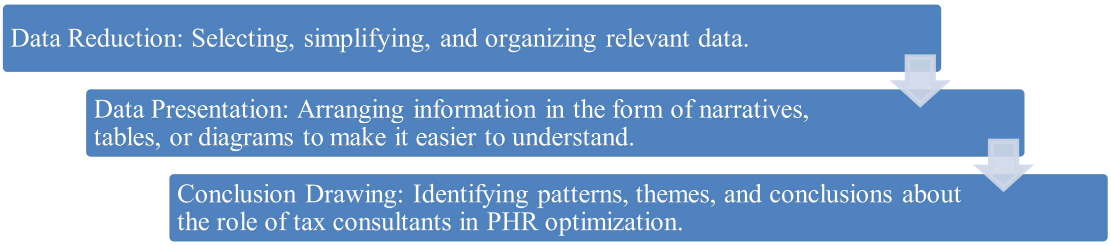

Figure 1. Flowchart Data analysis techniques

In addition, to ensure the validity of the data, this study uses the triangulation technique, which is triangulating sources by comparing the results of interviews from various parties (tax consultants, business managers, tax officials), triangulation techniques by using interviews, observations, and documentation simultaneously, and time triangulation: by conducting interviews and observations in several periods to see the consistency of findings.

RESEARCH RESULT

The study was carried out for one year in 2025, by conducting a case study test at one of the hotels in Ubud Gianyar. Resort with 25 rooms Villa, with an average villa area of 150-250 square meters depending on the type of room. Not only selling villa rooms, but this hotel also offers SPA facilities, restaurants and bars, wedding reception areas (wedding venues) and tour facilities around the hotel area. The various facilities offered show the complexity of the business being run. The interview was conducted by interviewing several key informants as follows:

Yes	Name	Information
1	Mr. YD	49 Years Old, General Manager
2	Mr. Wy	42 Years old, manager
3	Mother AM	30 Years, Accounting

This hotel has been operating since 2014, until now this hotel has undergone a major overhaul in 2018. The overhaul that occurred was not only the improvement of property (building) but also hotel management. When the covid pandemic hit the international world in 2020, of course, this hotel also had an impact. However, the situation has improved since 2022.

A brief history of hotel management. Since this hotel was opened, the management has carried out a structured recording process. However, to start to comply with tax obligations administratively, it has been in place since 2019. This is because, the management and owners assume that this business has only had the form of a business entity and is administratively complete as a taxpayer from 2019. Initially, the fulfillment of tax obligations of calculating, paying and reporting was carried out by the accounting department with approval (each transaction) by the owner through the general manager. However, these parties do not have a sufficient educational background and understanding of taxation. Starting from the beginning of 2020, the Company began to collaborate with financial management constituents. This consultant is responsible for the preparation of the Company's financial and tax statements in accordance with applicable standards and rules. In 2022, the PS Ubud Hotel received a tax warning letter from the DGT.

This reprimand was received because of the KMS (self-building activity) tax. This KMS tax is one of the many types of VAT (Value Added Tax). KMS VAT is imposed on building activities, both new buildings and extensions of old buildings (renovated), which are carried out by individuals or entities without using the services of contractors who have been confirmed as Taxable Entrepreneurs (PKP). The management was not aware of this, and asked its consultants to respond to the letter and represent the Company to respond to the Company's summons as a taxpayer. However, the consultant refused, after further investigation, it turned out that the consultant did not have a license to practice tax consulting issued by the General of the Ministry of Finance of the Republic of Indonesia.

Clients who use unlicensed consultants have the opportunity to inadvertently commit tax avoidance and/or tax evasion which can have further legal and financial impacts (Kusumo, et al., 2022). As well as the provision of services provided by consultants without an authorization can be considered invalid, potentially causing problems for clients during tax audits or legal proceedings. This can result in additional checks and fines for clients (Adhie, et all., 2023). This is indeed true that the informant revealed at the time of the interview, the consultant could not represent the Company when the Company had to attend the summons from the tax office, due to the inability to continue and the lack of knowledge from the management and owners, the Company had to issue extra financing for the payment of witnesses and fines incurred as well as the fees of the tax consultant in official practice who handled this case.

It turns out that the problems that arise do not stop at this case. The reprimand process that led to a thorough examination of the Company showed negative results. There are many aspects of violations committed by the Company. This violation is not due to intentionality on the part of the management, but to ignorance and erroneous recommendations from consultants. This study focuses on the management of Hotel and Restaurant Tax (PHR), as PHR makes a significant contribution to regional revenue, for example, in Bandung PHR accounts for around 12.9% of the region's original revenue (Runiawati, et all., 2019). However, even though the potential is quite large, there are still many entrepreneurs who deny tax obligations due to intentionality or ignorance. Even though the rules have been clearly regulated in Bali Provincial Regulation Number 1 of 2024 concerning Regional Taxes and Regional Levies, and specifically PHR is regulated in Denpasar Mayor Regulation Number 1 of 2024 concerning Implementation Regulations of Regional Regulation Number 5 of 2023 concerning Regional Taxes and Regional Levies. This non-compliance will have an impact on reducing regional tax revenues that should be used for development and public services (Beritelli, et all., 2020). In fact, its role as a source of local government spending in project funding and public services is quite material (Bovsh, et al., 2021).

The impact of unlicensed consultants is also quite material, the impact that will peak in 2023 the company will have to pay a fine of IDR 600,000,000 in addition to the tax owed on PHR. This is because, the Company cannot show relevant and reliable financial statements when the Company is examined by the Directorate General of Taxes. Financial statements are the main basis for calculating the taxes that must be paid by the company. Financial statements present information that revenue, expenses, and profits, are used to determine the basis for imposing taxes (Dudin, et all., 2015). Before using a licensed tax consultant, the company's financial statements do not have complete supporting evidence of transactions. There is not even proof of transactions, the Company's financial position statement does not have a clear source of information. The financial position statement is prepared only with the reference to "balance" but assets, liabilities and equity are not well described and are not in accordance with the existing reality. The Company's financial statements are not prepared based on the accounting cycle in accordance with applicable accounting rules. There are many processes that are skipped. In fact, financial statements do not only consist of labarugi reports. Due to the accounting cycle that is not applied according to standards, the lack of evidence of transactions, the tax deduction is assumed (by the DGT) using cash flows from the Company's current statements. Where all cash inflows are considered income, and cash outflows cannot be qualified as expenses or tax expense reductions due to the absence of financial statements. This led to the discovery of large tax debts. The company must pay off the debt along with the sanctions and fines that arise from it. Of course, this brings great losses to the Company. Because not all incoming cash is income, and there are no fees that can be recognized for this income. The Company's management has just realized that financial statements and tax liabilities are important components in running a business. It is necessary to have adequate competence and understanding in order to avoid sanctions that arise even if they are accidental.

This accident can arise due to ignorance, but tax obligations must still be fulfilled in accordance with applicable rules. Since 2023, the Company has started using the services of a licensed tax consultant. "Now our company is much more orderly administratively, but to achieve this, good cooperation is needed between the Company's internal accounting, administrative department and tax consultants. We felt much more helped and got clearer advice. We were not only told what we had to do, but also explained what the legal basis of the rule was and what the impact would be if we violated it, how to avoid witnesses, and how to make our tax payments efficient. It does not mean just saving taxes, but planning so that we do not overpay taxes. Not knowing this was cut, it was worn. So it is much more redundant and can be detrimental to the Company," explained the informant who was emphasized to answer the formulation of this research problem.

Good tax management is essential for the success of hotel operations. A proper tax management system can assist hotels in managing the tax burden and utilizing available tax alternatives to reduce unnecessary costs. The development of an efficient tax portfolio can be a tool for further business development and reduce the burdensome tax burden (Fralova, et al., 2017). The results of the interview with Infprman show information that apparently, the Company is not only helped in the PHR aspect. Because, consulting services and advice from consultants are not limited to PHR only. Overall, the Company's tax deductions and levies are much more organized. Before the existence of consultants, the Company was not neat in the system of withholding and/or tax collection. It has not been consistent and has not been supported by a clear and organized administration. Previously, the Company had carried out a deduction, but there were still many things that were wrong. This has an impact on other tax aspects such as corporate and employee income tax, rental tax, VAT, and other taxes.

The impact of the use of consultants that is felt directly by informants in addition to a more organized administration is that the potential for taxes is better known. Management can plan for the business because the taxes that will arise in the future are clearer. Companies can predict future taxes, and assess all possible risks as a result of past transactions. Companies are more able to detect and be more anticipatory of past, present and future taxes. The reason why Hotel PS Ubud uses a tax consultant is because of the complexity of tax rules, management needs direction and input from competent people in the field of taxation to fulfill tax obligations efficiently and optimally. The hospitality industry often experiences changes in tax regulations, this can impact the Company's operations, tax consultants can help navigate these complexities, ensure compliance, and optimize tax liabilities (Sekgota & Mamaile, 2021).

CONCLUSION AND RECOMMENDATION

This conclusion was drawn based on the results of in-depth interviews with informants who met the requirements of this study. After transgulating the data by comparing the results of interviews from various parties, triangulation techniques using interviews, observations, and documentation simultaneously, and time triangulation in several periods to see the consistency of findings. Then the following conclusions can be drawn:

1. Consultants act as strategic partners that protect hotels from tax risks, which assists hotels in complying with all tax regulations, not only PHR

but also including Income Tax, VAT, and VAT. Assist in compiling financial statements that are in accordance with accounting standards and can be accounted for, so that they become a valid basis for tax calculations. acting as a representative of the Company in communicating and negotiating with tax authorities, such as when a reprimand or audit occurs. As well as providing proactive consultation by providing appropriate advice before policies or business actions (such as renovations) are carried out, so that hotels do not violate tax rules unknowingly.

2. Tax consultants not only help hotels to comply with the rules, but also help hotels to manage tax obligations more efficiently and strategically. The role of tax consultants affects the effectiveness of PHR optimization, including increasing administrative compliance, understanding of the legal basis better, optimizing and planning taxes, anticipating tax risks, and reliable financial management. Overall, the role of the tax consultant makes optimizing hotel PHR more effective because it changes the hotel's approach from simply reactive (responding to problems after they occur) to proactive (preventing problems before they occur), while ensuring efficient compliance and avoiding unnecessary financial losses.
3. Users (Hotel PS Ubud) have strong consideration in choosing a licensed tax consultant, who focuses on efficiency, compliance, and strategic planning. They recognize that the complexity of tax rules, which change frequently, requires the expertise of competent professionals. Instead of simply being told what to pay, users expect the consultant to explain the legal basis behind each obligation, as well as the impact and risks of breaches. With the help of consultants, corporate tax administration becomes more streamlined and structured, not only for Hotel and Restaurant Tax (PHR) but also for other types of taxes. This allows management to not only avoid sanctions and fines, but also to carry out optimal tax planning in the future. This experience taught them that the right tax consultant is a strategic partner who helps manage risk, save unnecessary costs, and ensure business operations run according to the rules.

Based on the experience that has been presented by the informant after drawing the following conclusions are some suggestions from the results of this study:

1. Other business people, especially in the hospitality sector, are important steps that can be taken by hotel management to avoid similar problems and manage taxes better. Be thorough in choosing a tax consultant, make legality and competence a top priority. Before cooperating, make sure the tax consultant has an official license from the ministry of finance. This simple step is crucial to ensure professionalism and protect the hotel from legal issues down the road. Management and internal accounting teams need to establish active and proactive communication by asking questions and trying to understand the legal basis behind each tax obligation, updating the knowledge for a better understanding. Building a solid

accounting system as the foundation of tax compliance. Make sure that every transaction is recorded correctly and supported by valid evidence, financial statements are prepared according to standards, tax calculations will be more accurate and accountable. Involve consultants in business planning, in order to get preventive advice, so that they can anticipate and avoid potential unexpected tax liabilities. So taxes are no longer a daunting burden, but rather part of a smart business strategy. Hotels can manage risk effectively, save unnecessary costs, and ensure that operations run smoothly according to the rules.

2. Business actors, especially in the hospitality sector, need to improve a basic understanding of tax obligations. With a good understanding, they can be more selective in choosing a consultant and not easily get caught up in the wrong advice. Local governments and tax authorities need to continue to develop an integrated and easy-to-use tax reporting system. This can help taxpayers, including small hotels, to meet their obligations more efficiently and transparently. For the regulation of the tax consultant profession, there needs to be stricter supervision of the practice of tax consultants. The relevant authorities should ensure that only licensed consultants can provide services, and impose strict sanctions on illegal consultants that harm taxpayers.

FURTHER STUDY

This study highlights that tax consultants play a crucial role as strategic partners for hotels in managing tax obligations efficiently and effectively. Their involvement goes beyond ensuring compliance with regulations such as the Hotel and Restaurant Tax (PHR), Income Tax, and VAT; they also help in preparing accountable financial statements, representing companies during audits or negotiations, and providing proactive advice to prevent potential violations. The presence of qualified and licensed consultants enables hotels to shift from a reactive to a proactive tax management approach—enhancing administrative compliance, improving understanding of legal foundations, minimizing risks, and optimizing financial performance. The experience of PS Hotel Ubud demonstrates that engaging competent tax consultants not only reduces financial losses and legal exposure but also supports long-term strategic planning and sustainable business operations.

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