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From Digital Tax Services to Restaurant Tax Compliance: A Qualitative Case Study in Surabaya

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A R T I C L E I N F O

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A B S T R A C T

This qualitative case study examines how Surabaya's digital local-tax administration supports restaurant taxpayers through service usability, speed, transparency, data accuracy, and system security. Evidence comes from observations, documents, and interviews with tax officials and restaurant representatives, including interviews dated 9 July 2026. Digital systems facilitated transaction tracing, payment and reporting procedures, and administrative monitoring, but technical interruptions and unequal digital capabilities limited consistent use. Larger restaurants described more structured administrative routines; smaller operators reported greater reliance on assistance and reminders. The findings support differentiated taxpayer guidance and data-based follow-up rather than assuming that digital availability alone establishes improved compliance

INTRODUCTION

Surabaya's Regional Regulation No. 7 of 2023 places taxes on food and beverages within the local tax on specified goods and services (Pajak Barang dan Jasa Tertentu, PBJT). The term "restaurant tax" is retained in this article when referring to the terminology used in the case description and by interview participants, while the current legal category is acknowledged (Pemerintah Kota Surabaya, 2023). The UPTB Surabaya 3 office, operating within the municipal revenue administration under Mayor Regulation No. 121 of 2021, offers a concrete setting for examining how digital services meet everyday collection and supervision needs (Pemerintah Kota Surabaya, 2021).

The case materials report that restaurant-tax receipts were Rp740,940,650,757 in 2024 and Rp737,790,687,361 in 2025, an arithmetic decline of about 0.43%. The underlying revenue ledger and taxpayer denominator were not appended to the case materials. They therefore establish only a reported contextual contrast; they do not demonstrate a decline in the compliance rate or a consequence of digitalisation. Changes in transactions, business activity, tax classification, payment timing, and administrative recording could also contribute to annual revenue differences. This distinction matters because digital-government performance cannot be inferred from a revenue total alone.

At the point of service, the Surabaya case presents a different and more specific set of tensions. Interview accounts described easier access to tax information, transaction checks, and reporting processes, alongside intermittent system and network disruptions. Larger restaurants could often integrate digital information with organised internal records. Smaller operators described needing to learn unfamiliar functions, ask officers for help, or organise reminders when routine business activity displaced administrative tasks. The same technology thus appeared to reduce some procedural burdens while exposing differences in users' capacity to act on the information available to them.

This practical contrast is not unique to Surabaya. Noviyanti et al. (2022), examining tapping-box monitoring in Sukoharjo, reported that implementation did not yet translate into optimal revenue contributions despite a monitoring objective. Pratiwi and Sofya (2023) found a positive association between tax digitalisation, awareness and reporting compliance among individual taxpayers in Solok; however, their questionnaire design, population and national-tax setting differ from the local restaurant-service interactions considered here. A later review similarly characterised reported links between digital administration and compliance as contingent on usability, readiness and institutional support (Safitri et al., 2026). The literature supports closer examination of operational mechanisms rather than the assumption that digitising a process is sufficient to improve compliance.

The research contribution lies in linking three layers often discussed separately: the qualities of a digital tax service; the distinct administrative actions that constitute restaurant-tax compliance; and the organisational conditions under which that service can be used effectively. Using a qualitative case study of UPTB Surabaya 3 and restaurant representatives, the article asks

how digitalisation is experienced across service and compliance functions and which conditions enable or constrain its contribution. The objective is interpretive and practice-oriented: to explain what the case evidence supports, what it does not establish, and how taxpayer assistance and risk-based supervision might be designed without overstating causal effects.

LITERATURE REVIEW

Technology Acceptance and Administrative Usability

The Technology Acceptance Model (TAM) proposes that perceived usefulness and perceived ease of use help explain why people accept information technology (Davis, 1989). This distinction is valuable in local taxation, where a restaurant operator may understand the value of digital records yet still struggle to navigate a changed interface. Conversely, familiarity with an application may make filing convenient without resolving uncertainty about tax obligations. TAM is used here as an interpretive lens: the study did not administer validated TAM measurement scales or estimate a structural relationship between its constructs.

Compliance Behaviour Beyond Technological Access

The Theory of Planned Behaviour (TPB) places attitudes, social expectations and perceived behavioural control alongside intentions in the explanation of behaviour (Ajzen, 1991). Applied cautiously, this perspective helps interpret why lowering an administrative barrier does not by itself establish timely payment. Business cash-flow priorities, the existence of internal accounting routines, understanding of obligations and the capacity to assign responsibility can all shape whether a taxpayer acts on available information. Because the present case did not measure TPB constructs, the theory is used to identify plausible explanations for the interview contrasts rather than to claim formal theory testing.

Five administrative domains are distinguished in the analytical framework: registration, calculation, payment, reporting and timeliness. Their separation is analytically necessary. A taxpayer may maintain an accurate digital profile but still file late; a correct transaction record may facilitate calculation but not ensure that the amount is paid; a monitoring platform may reveal a delay without proving that it caused subsequent compliance. Accordingly, accessible records and accurate calculations are treated as process capacities, while verified filing and payment histories would be needed to establish behavioural outcomes.

Digital Oversight and the Institutional Capability Gap

Digital tax administration increasingly joins taxpayer-facing services to internal analytics, information sharing and compliance management. The OECD (2025) documents widespread use of technological initiatives while stressing institutional capabilities and governance arrangements required for sustained transformation. Such international evidence informs an administrative aspiration, not a claim that any specific platform in Surabaya

already contains the full set of monitoring and early-warning functions. Likewise, Arimbhi et al. (2021) describe opportunities and challenges of digital taxation in Indonesia, but their emphasis on digitally mediated transactions and national taxes is not interchangeable with the administration of local restaurant-related PBJT.

Empirical results on transaction-monitoring tools are mixed. Noviyanti et al. (2022) identified implementation constraints in Sukoharjo; Suprianto and Riwayanti (2024) described the potential contribution of tapping boxes to transparency and monitoring in Ogan Komering Ilir while also noting infrastructure and user resistance. These studies converge on the importance of transaction visibility but differ in their assessment of realised programme performance. The present case adds a user-and-officer perspective on the intervening administrative conditions: traceability is useful only when records are accessible, trustworthy and connected to proportionate action.

Conceptual Map

Figure 1 organises the case indicators into an analytical map rather than a hypothesis-testing model. Five digital-service attributes are considered alongside five compliance practices, while staffing, infrastructure, policy implementation, digital literacy and outreach are examined as conditions shaping the experience of both. The arrows denote an interpretive relationship that guides the reading of interviews and documents; they do not represent estimated causal pathways or statistical coefficients.

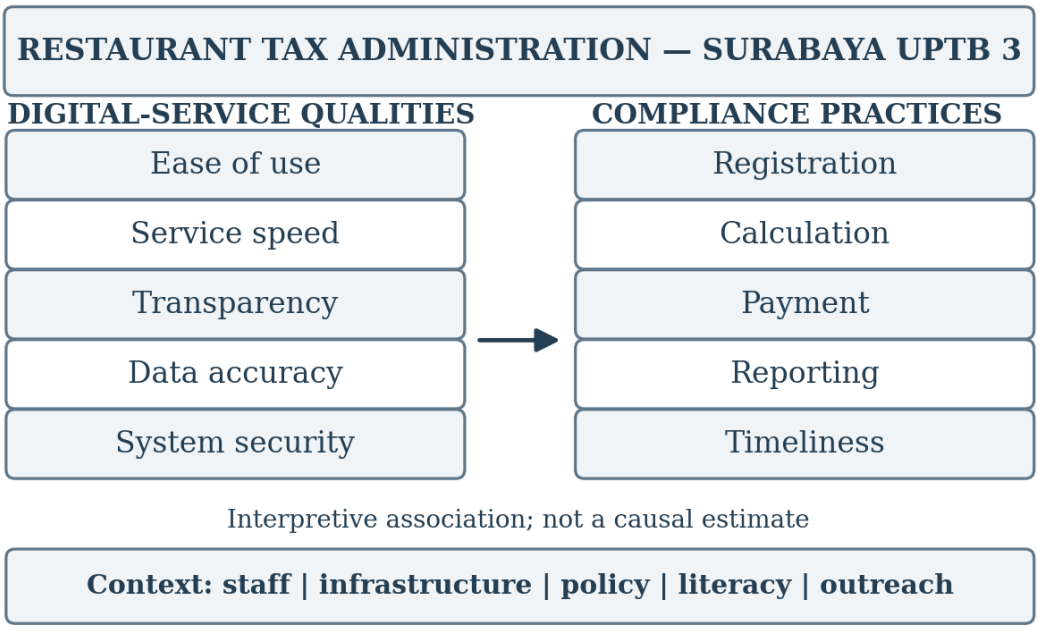


Figure 1. Qualitative analytical map of digital tax-service attributes and restaurant-tax compliance practices.

METHODOLOGY

This investigation used a qualitative single-case design at UPTB Pelayanan Pajak Surabaya 3, a territorial service unit within the Surabaya municipal revenue agency. The case boundary comprises the tax-service and surveillance functions relevant to restaurant operators in the unit's jurisdiction; it does not represent all restaurant taxpayers in Surabaya. The institutional frame was supported by the office's organisational description and relevant municipal regulations. Interview excerpts used in this analysis were dated 9 July 2026; the 2024–2025 revenue figures are earlier contextual records rather than matched before–after outcomes.

Primary sources were described as unstructured interviews, participant observation and supporting documentation. The interviewee listing identifies roles in restaurant-tax administration, control and inspection, and digital Tax Surveillance management, together with representatives of larger and smaller restaurants. The interview listing contains three government roles and named establishments within larger and smaller categories, but does not establish unambiguously how many distinct individuals provided interview material. No numerical sample size or saturation threshold is therefore claimed in this article. To reduce the identification of business respondents, evidence below is attributed by role or business-size category.

The original study used five criteria to organise effectiveness assessments: ease of use, service speed, transparency, data accuracy and system security. Restaurant-tax compliance was described through registration, calculation, payment, reporting and timeliness. Five implementation conditions were also examined: personnel, infrastructure, policy, digital literacy and socialisation. These categories follow the original case material; they are not post hoc constructs introduced to inflate the number of findings. Figure 1 makes their interpretive positioning explicit.

The reported analysis followed a sequence involving data collection, reduction, display, and conclusion drawing or verification, consistent with the framework of Miles et al. (2014). The present article reports findings organised under those pre-specified domains and compares statements from officials and restaurant respondents where the records provide them. Its assessment of a domain as enabling or constrained derives from the meaning and convergence of these reported accounts, not from counts of coded statements, automated sentiment scores, or a formal survey scale. Interview extracts are translated into English for presentation and attributed to the original interview date.

The evidential standard is deliberately conservative. Statements about easier access, faster procedures, or greater traceability are treated as reported experience. Claims about actual improvements in the population-level compliance rate, verified error frequency, revenue recovery, or the effectiveness of cybersecurity controls would require administrative series, audit logs or independent technical tests that were not supplied with the study records. The methodological description mentions triangulation and member checking as quality safeguards, but the available manuscript provides limited procedural

documentation of their execution; therefore, neither is claimed here as independently verified.

Table 1. Case boundary, evidence sources and interpretive purpose

Element	Documented case basis	Analytical role
Institutional setting	UPTB Pelayanan Pajak Surabaya 3; local-tax administration and Tax Surveillance.	One case; not a city-wide representative sample.
Interviews	Government tax-service, control and digital-system roles; larger- and smaller-restaurant representatives; quotations dated 9 July 2026.	Compare staff and taxpayer accounts without inventing a participant count.
Observations and documents	The study documentation describes observation and document review, including service structure and administration records.	Contextual support; the extent of each source cannot be independently established.
Historical tax receipts	2024: Rp740,940,650,757; 2025: Rp737,790,687,361, as reported in the research record.	Context only; not a causal or verified compliance-rate measure.
Evaluation categories	Five digital attributes, five compliance practices and five implementation conditions.	Thematic organisation rather than quantified hypothesis testing.

RESEARCH RESULT

Reported Fiscal Context and Administration Setting

The study documentation reports that local restaurant-tax receipts fell from approximately Rp740.94 billion in 2024 to Rp737.79 billion in 2025. The difference, Rp3.15 billion, is small relative to the reported total but illustrates why revenue performance deserves separate examination from service performance. The figures are not accompanied by a documented taxpayer denominator, detailed revenue reconciliation, a clear PBJT classification series, or a comparable pre-digitalisation baseline. They therefore cannot support an empirical conclusion about the direction of compliance change. The qualitative evidence is better suited to explaining where digitalisation helps officials and business users administer obligations and where process constraints persist.

Within the case, digitalisation involved e-tax and Tax Surveillance functions alongside transaction-recording or tapping-box facilities described in the case material. Officials discussed the ability to inspect digital transaction information and compare it with reports or payments. Businesses described electronic access to records and reporting tasks. This is a narrower and better evidenced result than the general claim that restaurant-tax compliance increased across Surabaya: the observed improvement concerned availability and use of administrative information.

Ease of Use: Gains Differ with Administrative Capacity

Interview accounts from officials and both restaurant-size groups agreed that electronic access could simplify routine administration. A tax officer described fewer necessary visits because obligations and records could be checked remotely. A larger-restaurant representative linked easier reporting to the ability to reconcile digital data with existing internal records. The contrast came from the smaller-restaurant account, which emphasised the time needed to learn changes in features or procedures.

"The digital system is basically easier than the manual way, but at first it certainly takes some learning. Not everyone immediately understands the system, especially when a feature changes or something new is introduced." (smaller-restaurant representative, 9 July 2026; translated from Indonesian)

This is not evidence that smaller establishments are intrinsically unwilling to use technology. Rather, administrative capability and available staff appear to mediate the effort required to benefit from it. Where one person handles sales, bookkeeping and tax matters, the same interface creates a different workload than it does for a restaurant with assigned finance personnel. The case thus supports differentiated guidance, not a blanket conclusion that all users experience identical convenience.

Service Speed: Convenience Remains Dependent on Reliability

Officials associated digital records with reduced manual searches, and a larger-restaurant representative reported faster checking and filing when the platform was functioning normally. However, the system administrator explicitly qualified this improvement, pointing to disruptions when networks or applications were unstable. The available study materials did not supply time-stamped queue records or transaction-processing benchmarks. The finding is therefore a perceived reduction in procedural delay under normal operating conditions, not a measured reduction in mean service time.

"Overall, the system speeds up the process, but if there is a technical or network problem, the service can also be disrupted. That is why the system must be continuously monitored and improved." (Tax Surveillance system-administration role, 9 July 2026; translated from Indonesian)

The qualification is operationally important. Reliability failures can reverse the very administrative advantages users associate with digital access, particularly when a problem occurs near a statutory deadline. The effect of such failures on actual late filings was not calculated. A defensible management implication is to retain assisted-service or escalation channels and document downtime before assigning responsibility for non-compliance.

Transparency and Traceability: Records Assist Both Sides

The transparency theme was supported from the perspective of control officials and business users. An inspection official reported that digital data made it easier to compare transaction records with taxpayers' declarations. Restaurant representatives emphasised the ability to view their own transactions and payments. The shared feature is traceability: the same transaction record can support both an internal check by the business and a review by the authority, provided access permissions and record definitions are clear.

"With the digital system, it is easier for us to view and compare transaction data with the reports submitted by taxpayers. Supervision becomes more transparent because there is information that can be traced." (control and inspection official, 9 July 2026; translated from Indonesian)

Traceable information expands the capacity to identify inconsistencies; it does not in itself establish that a discrepancy reflects evasion or that every recorded transaction is complete. A data flag requires reconciliation with source records and a procedural opportunity for correction. This distinction helps retain the accountability benefits of monitoring without treating technological discrepancies as automatic evidence of intentional wrongdoing.

Data Accuracy: Improved Checking does not Eliminate Errors

The system-administration account described less manual re-entry and more consistent availability of electronic transaction records. Both larger- and smaller-restaurant perspectives also pointed to the importance of checking input and reconciling internal data. Electronic storage can help expose mistakes, but source-data quality still depends on how transactions are entered and how devices, applications and networks operate.

"Digitalisation helps reduce recording errors because data enter through the system. But checks are still necessary because the system also depends on the equipment and the information entered by the taxpayer." (Tax Surveillance system-administration role, 9 July 2026; translated from Indonesian)

No independent error audit, mismatch-rate series or measured improvement in calculation accuracy appears in the documented case material. The appropriate finding is that digital transaction visibility enables checking and correction. A future operational study could quantify the difference between system records, point-of-sale totals and tax declarations to establish the magnitude and source of errors.

System Security: Expressed Concern Rather Than Audited Protection

Officials linked security to permission management and supervision of access to taxpayer records. Restaurant users viewed confidentiality as a condition for continued use. The statements describe awareness of security responsibilities and expectations about protection; they do not document penetration testing, encryption practice, incident frequency or independently assessed compliance with information-security standards. Security thus functions as a trust condition in the qualitative interpretation, with technical effectiveness remaining unverified.

Table 2 brings together the contrast between the reported process benefit and the limitation within each of the five dimensions. It deliberately avoids numerical "effectiveness" scores because the study did not administer a comparable rating instrument.

Table 2. Evidence-led assessment of digital-service effectiveness

Domain	**Benefit described in the case**	**Continuing qualification**
Ease of use	Electronic records and procedures reduce the need for repeated manual administration.	Smaller operators need time, guidance and help when features change.
Service speed	Data availability supports faster checking and routine filing in normal conditions.	Network or system disruptions interrupt the process; no processing-time series is available.
Transparency	Transaction, payment and reporting information can be viewed and compared.	A discrepancy requires verification rather than automatic classification as non-compliance.
Data accuracy	Digital records facilitate reconciliation and correction.	Input mistakes and device failures remain possible; an independent accuracy audit is absent.
System security	Officials recognise access-control needs; taxpayers emphasise confidentiality.	There is no reported technical test of security-control effectiveness.

Compliance Stages: Administrative Support is not Equivalent to Behavioural Proof

The case framework organises restaurant-tax compliance into five stages, a useful disaggregation because each requires a different administrative action. Registration benefits from records that are easier to retrieve and update. Calculation can be checked against recorded transactions. Payment becomes easier when the obligation can be viewed and monitored. Reporting benefits from available data and a more visible submission status. Timeliness may be assisted by clearer deadlines and quicker identification of incomplete steps. Across these stages, accounts supported improved administrative capacity, while measured adherence to each obligation was not presented.

At the registration stage, a tax official described quicker retrieval and updating of taxpayer details. The smaller-restaurant perspective added that new or unfamiliar procedures still prompted questions to staff. This contrast implies that a digital registry is more useful when its update rules are stable and assistance remains accessible. The case does not give counts of previously unregistered businesses, changes in registration completeness, or time-to-activate records.

For calculation, the availability of recorded transactions was described as a basis for comparing amounts due and reported figures. A larger restaurant said it cross-checked internal records before submission; a smaller restaurant reported difficulty when system functions changed. The process can strengthen the conditions for accurate calculation, but only an independent reconciliation could show whether miscalculation became less common after digitalisation. Similar caution applies to the payment stage: easier access to due amounts does not remove cash-flow or organisational causes of late settlement.

Reporting was the stage where the accounts most clearly highlighted two-sided visibility. Officials could identify who had and had not submitted documents, and some business users could prepare returns using existing transaction data. The smaller-restaurant narrative again mentioned needing assistance following system changes. These observations support easier monitoring, but do not establish the proportion of businesses that became compliant or the number of newly on-time returns.

Finally, the timeliness accounts drew a direct distinction between technological access and business discipline. A larger restaurant described using an internal administrative calendar, whereas a smaller-restaurant representative said that when business was busy, tax administration could be forgotten. The same digital platform therefore worked alongside different organisational arrangements. The case supports reminders, clear responsibility and timely follow-up as complementary controls rather than as benefits automatically generated by software.

"When the business is busy, tax administration can sometimes be forgotten. We have to pay attention to reporting and payment dates. The system helps, but someone must still remember and handle them." (smaller-restaurant representative, 9 July 2026; translated from Indonesian)

Table 3. Compliance practices, supported capacity and evidence still required

Practice	**What digitalisation enables in the case**	**Unmeasured compliance outcome**
Registration	Search and update taxpayer details.	Share newly registered or correctly updated.
Calculation	Compare transaction records with filed figures.	Frequency and magnitude of inaccurate calculations.
Payment	View obligations and monitor settlement status.	On-time payments and arrears before versus after use.
Reporting	Check whether declarations have been submitted.	Submission rates and late-return frequency.
Timeliness	Identify due dates and delayed actions for follow-up.	Measured changes in delay duration or rate.

Implementation Conditions: Different Users Face Different Obstacles

The case identifies five operational conditions that shape whether digitalisation delivers a usable service: staff capacity, infrastructure, policy clarity, digital literacy and continuing communication with taxpayers. They appear across the interviews rather than as separate independent variables. Officials repeatedly emphasised the need to understand the platform well enough to answer questions and troubleshoot. Restaurant operators described the need for clear instructions when unfamiliar features were introduced. A technology-centred reform therefore still depends on the quality of human support around the system.

Infrastructure emerged as a direct operating constraint. The system administrator described the consequences of interrupted network access for service and data visibility. That observation supports attention to uptime, device health, service recovery and incident logging. It does not quantify outage frequency or mean recovery time. Claims that infrastructure "improved compliance" would require linking fault logs to filed and paid obligations; the available case does not make such a linkage.

Policy and procedural communication mattered because electronic platforms change as rules and administrative steps evolve. A business respondent indicated that advance information helps staff adjust to new features. This problem is particularly important for smaller establishments where tax work competes with sales and daily operations. Periodic training may therefore be less effective than targeted support timed to software or procedural changes. The accounts do not allow a conclusion that any specific outreach programme has already been evaluated or proven effective.

The case also describes how different internal arrangements affect users' readiness. Larger restaurants typically referred to existing records and scheduled tax tasks, while smaller operators more often discussed direct owner involvement, learning effort and reminders. These are contrasts within the interviewed case, not statistical differences across the full restaurant population. The distinction nevertheless provides a reasoned basis for differentiated assistance: reconciliations and system integration for administratively mature users; simple tutorials, guided corrections and deadline reminders for businesses with fewer dedicated administrative resources.

Table 4. Implementation conditions and proportionate follow-up

Condition	Empirical issue described	Reasoned follow-up priority
Staff capability	Officers require system and troubleshooting knowledge.	Maintain helpdesk expertise, escalation rules and refresher support.
Infrastructure	Network and application interruptions delay routine service.	Record outages, recovery times and deadline-impact incidents.
Policy clarity	Procedural or feature changes require adaptation.	Issue plain-language instructions before changes take effect.
Digital literacy	Business users differ in familiarity and assigned staff.	Provide small-business guidance and guided reconciliation.
Socialisation	One-off information is insufficient after software revisions.	Target support to users and changes most associated with errors.

Taken together, the results identify a consistent pattern: digitalisation expands the ability to see and process information, while compliance remains contingent on accurate source records, functional infrastructure and the user's capacity to complete legal obligations on time. The qualitative findings are therefore best summarised as support for compliance administration, not as a quantified or causally identified increase in restaurant-tax compliance.

DISCUSSION

The Central Mechanism is Usable Information, not Digital Availability Alone

The Surabaya case illustrates a distinction between digitisation as an interface and digital transformation as an administrative capability. In the first sense, businesses can access and transmit information electronically. In the second, records can be reconciled, exceptions identified and taxpayers assisted through procedures that lead to verified decisions. Officials' accounts of transaction comparisons and business users' accounts of easier checking point to the second possibility, but they stop short of showing that it has been achieved consistently. This distinction explains why improved service experiences and persistent concerns about late payment can coexist.

TAM helps interpret this divergence without being overextended. Perceived ease of use was evident in positive accounts of electronic procedures, whereas usefulness appeared in faster record retrieval and transaction traceability. Yet lower administrative effort did not resolve the demands of documentation, staffing and time management. The evidence supports applying TAM as a contextual explanation; it cannot demonstrate construct validity, mediation or predictive coefficients because none were assessed in the original study (Davis, 1989).

TPB offers a complementary explanation for the remaining gap. Access to an application may improve a taxpayer's capacity to act, but the completion

of a payment or return remains subject to competing priorities, organisational routines and the perceived obligation to comply (Ajzen, 1991). The smaller-restaurant account about forgetting deadlines when trade is busy is particularly instructive: it suggests an operational bottleneck that could remain even if the interface were flawless. This is a plausible interpretation rather than evidence that TPB variables caused the observed behaviour.

Why Transaction Surveillance Needs a Reconciliation and Assistance Layer

Monitoring technology is often justified by its capacity to expose differences between recorded transactions and declarations. The case provides officer testimony that such comparisons can be made more readily, but data mismatches are not self-explanatory. A discrepancy may reflect recording errors, incomplete device connectivity, changes in reporting periods or a substantive compliance concern. A robust administrative response would first verify the record and contact the taxpayer, then apply more formal review only where the evidence supports it. The article therefore distinguishes potential revenue risk from proven revenue leakage.

This interpretation offers a useful comparison with findings outside Surabaya. Noviyanti et al. (2022) described monitoring implementation that had not translated into optimal revenue contributions in Sukoharjo, cautioning against treating the presence of a tapping box as a complete performance outcome. Suprianto and Riwayanti (2024) emphasised improved transparency alongside resistance and infrastructure problems elsewhere in Indonesia. The present case aligns with the common monitoring mechanism but adds a more explicit distinction between an actionable signal and a verified compliance finding. Neither comparison establishes a common treatment effect across jurisdictions.

At the organisational level, OECD (2025) frames digital tax transformation as a matter of governance, staff skills and integration with operations, not merely software deployment. The Surabaya accounts give that general point a local mechanism: staff must interpret records, small businesses must be able to correct or query errors, and platform changes must reach users before deadlines. A dashboard or automated alert would have limited value if it reported anomalies without data provenance, escalation responsibility or accessible assistance. An operational reform should therefore start with data definitions and clear decisions, then add automation where justified.

Making the Policy Response Proportionate to Restaurant Capacity

A single taxpayer-support model is unlikely to match both types of restaurants described in the case. Larger establishments often maintain dedicated financial routines and can compare electronic transactions with internal ledgers; their primary implementation needs may include robust data reconciliation, role-specific access and scheduled exception reporting. Smaller businesses more often rely on the proprietor or a general employee and can benefit from a short guided filing pathway, clear notifications, and human assistance for unfamiliar features. These recommendations follow reported

differences in capacity and must not be interpreted as an empirically validated classification of all restaurants by size.

A proportionate operational cycle would start with verification of the registration and transaction data, followed by taxpayer-specific guidance, payment and reporting reminders, comparison of filed information with available records, and documented action when discrepancies remain unresolved. Each step has a different evidentiary function. Registration records establish coverage; reminders address forgetfulness; reconciliation tests data consistency; verification distinguishes administrative error from potential non-compliance; and formal follow-up applies the relevant legal safeguards. The original case analysis proposed a comparable sequence of identification, education, assistance, notification, monitoring, early warning, follow-up and evaluation. This article treats that sequence as a recommendation derived from findings, not as an intervention already implemented and tested.

Table 5. Proposed implementation controls derived from the case findings

Administrative step	**Minimum practical control**	**Evidence needed to evaluate it**
Data verification	Define transaction sources, taxpayer IDs, dates and correction rights.	Reconciliation log; confirmed mismatch categories.
Guidance and assistance	Offer simple tutorials and an escalation route for complex cases.	Help requests, resolution type and user feedback.
Deadline management	Notify users before reporting and payment deadlines.	Notification delivery and subsequent filing status.
Risk-oriented monitoring	Flag incomplete returns and unexplained transaction mismatches.	Recorded checks with documented outcome, not flags alone.
Effectiveness review	Compare matched administrative outcomes before and after process changes.	On-time submission, error and arrears series plus implementation dates.

What can and cannot be Concluded about Effectiveness

The article's principal outcome is a qualitative judgement about functionality and reported experience: digital services helped users access information and helped officials observe compliance processes. That judgement is meaningful for understanding implementation, but it is not equivalent to a measured shift in a taxpayer-compliance rate. The available data contain no linked longitudinal taxpayer panel, no comparison group and no validated measurement of application uptime, error rates or security incidents. Its qualitative design cannot isolate the effect of digitalisation from concurrent enforcement, changes in business activity, taxpayer awareness or administrative reform.

The revenue figures illustrate the same problem of inference. A 2024–2025 decrease in the reported value of restaurant-related receipts neither disproves nor confirms the reported service improvements. Revenue totals reflect the transaction base, timing of collections, policy classification and economic conditions, while compliance concerns whether specific legally due obligations were fulfilled correctly and on time. Treating one as a direct proxy for the other risks making a strong policy conclusion from two aggregates with an undocumented denominator.

For decision-makers, the more defensible contribution is a set of testable administrative propositions: clearer interfaces may reduce requests for assistance; stable infrastructure may prevent disruptions near deadlines; timely reminders may improve filing timeliness; and reconciled digital records may shorten the interval between identifying a mismatch and reaching a verified resolution. These propositions are consistent with the case but remain hypotheses for future operational evaluation. Their evaluation would require baseline series and transparent outcome definitions rather than relying exclusively on perceptions.

CONCLUSIONS AND RECOMMENDATIONS

This qualitative case study finds that Surabaya's digital restaurant-tax administration was viewed by officials and selected business users as facilitating information access, transaction checking, filing and payment administration. The strongest evidence concerns service usability and the visibility of records. Benefits were qualified by network interruptions, uneven digital skills, changes in procedures and differing internal administrative capacity. Larger restaurants described more structured reconciliation and scheduling; smaller operators reported greater need for assistance and reminders. The available case evidence does not establish how much taxpayer compliance increased or whether digitalisation caused a revenue change.

The practical priority is to move from accessible online records to supported compliance management: stable systems, clear guidance when features change, differentiated assistance, documented transaction reconciliation, advance deadline notifications and proportionate follow-up. A monitoring dashboard should be designed around verified records and reviewable decisions, with technical security and taxpayer privacy safeguards assessed separately. These recommendations follow the case findings but require implementation testing before performance gains can be claimed.

ADVANCED RESEARCH

The study is limited to a single UPTB service context and purposively described government and restaurant accounts; neither population representativeness nor theoretical saturation is documented. The interview listing groups business establishments and officials without resolving the number of distinct individual respondents. Methods mention observation, documentary review, triangulation and member checking, but the source manuscript does not provide a full audit trail for each evidence stream. The quoted accounts are dated 9 July 2026, while the annual revenue values relate to 2024 and 2025 and lack linked taxpayer-level verification. Findings about system security are based on expressed expectations and role descriptions, not technical control tests. The case also cannot distinguish the effects of digitalisation from changes in enforcement, tax rules or business conditions.

A follow-up study should combine interviews with anonymised taxpayer panels containing reporting and payment due dates, submission dates, amounts due and paid, corrected transaction records, and actual helpdesk or network incident logs. Measurements taken before and after defined service changes, ideally with a comparison jurisdiction or phased implementation, could assess whether accessibility, reminders and reconciliation procedures correspond to verifiable changes in timeliness, error rates and arrears. Qualitative inquiry should remain valuable for explaining why any observed effect differs by business size and administrative readiness.

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