

## DETERMINATION OF HOTEL TAX REVENUE TARGETS (CASE STUDY IN SUMEDANG REGENCY)

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Volume: 5

Number: 5

Page: 1480 - 1494

### Article History:

Received: 2024-07-29

Revised: 2024-08-15

Accepted: 2024-09-16

### Abstract:

Sumedang Regency, located in West Java, leverages its geographical and economic potential to enhance regional income through the management of over 40 tourist destinations and support for 475 MSMEs. Hotel tax revenue, a key component of regional income, fluctuated between 2019 and 2023, influenced by factors such as tourist numbers, room occupancy rates, and GRDP. This study aims to analyze the determinants of hotel tax revenue in Sumedang Regency within the framework of the HKPD Law, providing insights for optimizing regional revenue and supporting autonomy. Using a combination of qualitative and quantitative approaches, the study explores the impact of various factors, including GRDP, accommodation and food services, human development index, hotel availability, and population, on hotel tax revenue. Qualitative findings highlight the importance of sectoral development policies, particularly focusing on tourism and economic indicators, while quantitative analysis introduces a model called the "Calculator." This tool aids in setting tax revenue targets and evaluating outcomes, offering the Sumedang Regency Government a data-driven approach to improving tax management and regional financial performance.

**Keywords:** Hotel Tax Sector, Regional Tax, Tax Revenue, Development Policy

## INTRODUCTION

Regional autonomy can be interpreted as the delegation of authority and responsibility from the central government to local governments in managing their government affairs and the interests of their local communities. It is a political and administrative instrument used to optimize local resources so that they can be utilized as much as possible (Ristanti & Handoyo, 2017).

Law Number 22 of 2014 concerning Regional Government states that each district or city has a greater role to be able to regulate their government affairs including in terms of regional financial management. The implementation of regional autonomy provides greater opportunities for regions to optimize their potential. In order to realize the optimization of this potential, regions require financing and funds. As in the decree of the Consultative and Representative Assembly of the Republic of Indonesia NO. XV/MPR 1998 concerning the Implementation of Regional Autonomy that the regulation, distribution, utilization of national resources and the balance of central and regional finances within the framework of the Unitary State of the Republic of Indonesia requires Regional Original Income (PAD).

Law Number 33 of 2004 defines PAD as all income obtained by regions that are collected based on regional regulations. PAD is one of the sources of income that plays an important role in efforts to help increase regional autonomy (Asmuruf, 2015). Sources of regional original income consist of (1) regional taxes, (2) regional levies, (3) management of separated regional assets, and (4) other authorized regional original income (Yuliati, 2000).





Regional tax is one of the sources of PAD, which has a definition as a contribution or levy imposed on the people, both individuals and groups, as taxpayers without any direct compensation given to the government; taxes for general financing purposes are based on applicable laws (Rahayu, 2017). According to Mardiasmo (2012), tax collection has several systems, including:

1. Official Assessment System (the tax officer determines the amount of tax);
2. Self-Assessment System (taxpayers have the main role in calculating the amount of tax paid);
3. With Holding Assessment System (the role of a third party from the company that calculates the amount of tax).

Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments (HKPD) was enacted to improve the quality of regional autonomy regulations in the financial sector. The HKPD Law was enacted to improve Law Number 28 of 2009 concerning Regional Taxes and Regional Retributions (PDRD). Regional governments are required to create implementing regulations for the HKPD Law no later than 2 (two) years after it came into effect, namely, January 5, 2022.

Sumedang Regency is one of the administrative areas of West Java Province, stretching over an area of 155,871.98 Ha northeast of Bandung City. It consists of 26 sub-districts, divided into 270 villages and 7 urban villages. Table 1 shows details of the area of Sumedang Regency based on sub-districts.

**Table 1.** Area of Sub-districts in Sumedang Regency

o.	Subdistric t	Wi de (Ha)	o.	Subdi strict	Wi de (Ha)
1.	Jatinangor	3.1 60,35	4.	Wado	8.42 6,83
2.	Cimanggu	5.5 55,18	5.	Jatinu	7.21 2,00
3.	Tanjungsa	4.4 86,04	6.	Jatige	10.6 24,03
4.	Sukasari	4.1 81,77	7.	Tomo	8.47 4,29
5.	Pamulihan	5.0 69,83	8.	Ujung	8.62 2,62
6.	Rancakalo	5.5 06,87	9.	Cong	10.6 97,52
7.	Sumedang	9.2 51,27	0.	geang	3.16 2,36
8.	Selatan	3.0 40,17	1.	Paseh	4.32 8,85
9.	Sumedang	2.2 89,70	2.	Cimal	1.77 0,74
10.	Utara	4.3 23,37	3.	aka	4.37 2,13
11.	Ganeas	6.5 02,82	4.	Cisar	6.06 7,27
	Situraja			ua	
	Cisitu			Tanju	
				ngkerta	
				Tanju	
				ngmedar	



12.	Darmaraja	4.9	Buah	10.7
		37,64	5. dua	68,28
13.	Cibugel	5.9	Suria	7.08
		51,82	6. n	8,23

Source: [sumedangkab.go.id/profile](http://sumedangkab.go.id/profile)

Sumedang Regency has a geographical condition in the form of hills. The Sumedang Regency Government utilizes this geographical condition to increase tourist attractions. Various natural attractions are developed into tourist destinations, such as Curug Ciputrawangi, Kampoeng Ciharang, Nangorak Camp, Puncak Batu Dua, and so on. It is recorded that the Sumedang Regency government manages more than 40 tourist destinations.

The local government also encourages the growth of micro, small, and medium enterprises (MSMEs) to support tourism development in Sumedang Regency. Until 2024, there are 475 MSMEs in Sumedang Regency engaged in various industries. In addition to supporting tourism development, MSMEs are expected to drive the regional economy and contribute to the gross domestic product (GDP) of Sumedang Regency.

The potential of Sumedang Regency allows the local government to optimize local revenue through regional tax collection. The Sumedang Regency Government collects regional taxes based on the mandate of regional autonomy delegated by the central government through law. Before the HKPD Law was enacted, the Sumedang Regency Government collected 11 types of taxes, one of which was hotel tax. Hotel Tax Revenue from 2019 to 2023 is as follows;

**Table 2.** Percentage of Regional Tax Revenue 2019-2023

Types of Taxes	2019	2020	2021	2022	2023
Hotel Tax	14,67%	35,15%	03,03%	25,75%	10,38%

Source: Sumedang Regency Government

Hotel Tax Revenue from 2019 to 2023 is as follows.

**Table 3.** Regional Tax Revenue from 2019-2023 (in thousands of rupiah)

Types of Taxes	2019	2020	2021	2022	2023
Hotel Tax	586.965	027.199	112.051	.023.931	.470.447

Source: Sumedang Regency Government

The tax revenue target was increased slowly in 2021, followed by an increase in tax revenue, which managed to grow faster in 2021 and gradually recovered until 2023.

Regional taxes have major factors that influence the projection of their revenue. Research on factors as determinants of PBJT revenues conducted include:

1. The study, "Analysis of Potential, Effectiveness and Contribution of Hotel Tax to Local Original Income of Sleman Regency" (Pujasih & Wardani, 2014), concluded that the number of rooms, number of days stayed, and average room rates have a significant relationship with hotel tax.



2. The study entitled Analysis of Factors Affecting the Realization of Hotel Tax Revenue (Study at the Regional Revenue Service of Tulungagung Regency) (Alista, 2017) concluded that based on the results of the analysis, the variables of the number of tourists, inflation rate and Gross Regional Domestic Product (PDRB) simultaneously have a significant influence on the hotel tax revenue variable. Through testing, it was found that the Determination Coefficient (R<sup>2</sup>) was 97.7%, which means that the hotel tax revenue variable is explained by 97.7% by the variables of the number of tourists, inflation rate, and PDRB. The remaining 2.3% is explained by other variables outside the regression equation or which are not carefully considered in this study.
3. The study entitled Analysis of Factors Affecting Hotel Tax Revenue in Semarang City (Sabatini & Purwanti, 2013) concluded that based on the results of the hotel tax revenue estimation model in Semarang City in 1996-2010, the coefficient of determination (adjusted R<sup>2</sup>) was 50.4%. It means that the variation in hotel tax revenue in Semarang City can be explained by the variables of room occupancy rate, average room rate, GRDP, and number of tourists by 50.4%. Based on the calculation results, it states that the room occupancy rate variable has a positive effect on hotel tax revenue of 3.956. Thus, if there is an increase in the occupancy rate of 1%, it will increase hotel tax revenue by Rp. 3.95. Based on the calculation results, it was obtained that the average room rate variable has a positive effect on hotel tax revenue of 295.705. It means that when there is an increase in the average room rate of Rp. 1.00, it will increase hotel tax revenue by Rp. 295.70.

Based on the calculation results, the GRDP and number of tourists variables do not have a significant effect on hotel tax revenue, with a significance level greater than 0.05.

Based on the description above, the researcher feels the need to conduct research on what factors influence PBJT revenue in Sumedang Regency so that the local government can maximize these factors to support increased regional tax revenue. The study uses the latest regional tax regulations referring to Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments (HKPD Law).

**APBD Theory.** The Regional Revenue and Expenditure Budget (APBD) is the annual financial plan of the regional government in Indonesia, which the Regional People's Representative Council approves. A Regional Regulation stipulates the APBD. The APBD budget year covers a period of one year, starting from January 1 to December 31 (Riduansyah, 2010). According to Law No. 32 of 2003 concerning Regional Government, the APBD consists of the Revenue Budget (Regional Original Revenue (PAD), which includes Regional Taxes, Regional Levies, Results of Regional Asset Management, and other Revenues), the Balancing Fund Section, which includes Revenue Sharing Funds, General Allocation Funds (DAU), and Special Allocation Funds (DAK) as well as other legitimate Revenues such as Grant Funds, Emergency Funds, Tax Revenue Sharing Funds from the Province and other Regional Governments, Adjustment Funds and Special Autonomy, Financial Assistance from the Province or Other Regional Governments.

**Regional Tax.** Good regional autonomy requires fiscal resilience in it. One way to strengthen regional fiscal resilience is to optimize regional tax revenues. According to Anggoro (2017), regional taxes are mandatory contributions to regions owed by individuals or entities that are coercive based on the law, without receiving direct compensation and are used for regional needs for the greatest prosperity of the people. Unlike central taxes such as income tax (PPH) and value-added tax (PPN), which play a role in central revenues, regional taxes are used, obtained, and managed specifically in the relevant region to become regional original revenues (Wulandari & Iryanie 2018).

The HKPD Law currently regulates the collection of regional taxes. Previously, the collection of regional taxes was regulated by Law Number 28 of 2009 concerning Regional Taxes and Regional Retributions (PDRD Law). The Sumedang Regency government stipulated Regional Regulation

Number 8 of 2010 concerning Regional Taxes as the implementing regulation for the PDRD Law. After the HKPD Law was stipulated, the regional government was required to stipulate implementing regulations for each region in accordance with the HKPD Law a maximum of 2 (two) years since the HKPD Law was enacted. Therefore, the Sumedang Regency government has stipulated Regional Regulation Number 1 of 2024 concerning Regional Taxes and Regional Retributions as the implementing regulation for the HKPD Law for Sumedang Regency.

**Certain Goods and Services Tax.** Sumedang Regency Regulation Number 1 of 2024 defines PBJT as a tax paid by end consumers on the consumption of certain goods and/or services, namely food and/or beverages, electricity, hotel services, parking services, and arts and entertainment services. Hotel PBJT is imposed on accommodation provision services that can be equipped with food and beverage services, entertainment activities, and/or other facilities;

Hotel services include accommodation and supporting facilities, as well as meeting/gathering room rentals from hotel service providers, including hotels, hostels, villas, tourist lodges, motels, guesthouses, tourist houses, inns, guest houses/bungalows/resorts/cottages, private residences that function as hotels, and glamping.

## METHODS

**Research Approach.** Based on the need of this study to conduct data analysis to obtain accurate conclusions, this study uses mixed methods research. According to Creswell (2007), mixed methods research is an approach to investigating behavioral, social, and health-related problems by collecting and analyzing quantitative and qualitative data rigorously in response to research questions and integrating or "mixing" the two forms of data in a particular research design to produce new and more complete insights or understanding than what might be obtained from quantitative or qualitative data alone. This procedure can be framed by theory and/or philosophy or worldview.

According to Sugiyono (2013), a qualitative approach is a research method used to study natural object conditions with the researcher as the key instrument. Data collection techniques are carried out through triangulation (combination), data analysis is inductive, and the results of qualitative research emphasize meaning rather than generalization.

A qualitative approach is also taken in discussing steps that the Sumedang Regency can take to increase regional tax revenues and regional levies by carrying out synergistic development that will improve the economy in the Sumedang Regency. This includes a discussion of the strategy for other planned development funding sources, along with the yields and repayment of the principal of the loan.

Meanwhile, the quantitative approach is a research method based on positivity (concrete data). It involves research data in the form of numbers that will be measured using statistics as a calculation test tool related to the problem being researched to produce a conclusion (Sugiyono, 2013).

**Research Location.** This study aims to determine the factors that influence the projection of regional tax revenues in Sumedang Regency and also the projection of regional tax revenues in Sumedang Regency. Therefore, research subjects are needed that meet the parameters that can reveal the above so that data can be obtained. The research subject is a data source whose information is requested according to the research problem. What is meant by the data source in the study is the subject from which the data is obtained (Rukajat, 2018) so that the research subjects of this study are variables in the form of financial data or other data that have a relationship to the projection of regional tax revenues and levies in Sumedang Regency. Operationalization of Variables



The variables operationalized in this study are all variables that play a role in determining the hotel tax revenue model.

**Dependent Variable (Y).**

Y = Hotel Tax Revenue Growth in 2013-2023

**Independent Variable (X).**

X1 = Hotel Taxpayer Growth in 2013-2023

X2 = Population Growth in 2013-2023

X3 = Human Development Index Growth in 2013-2023

X4 = Interest Rate Growth in 2013-2023

X5 = Inflation Rate Growth in 2013-2023

X6 = Accommodation and Food and Beverage Provision GRDP Growth

**Dependent Variable.**

1. Growth of Hotel Tax Revenue in Sumedang Regency (Y1). The growth of hotel tax revenue in Sumedang Regency is compared by finding the difference between hotel tax revenue in the current year and the previous year and comparing the difference with the previous year's revenue as a percentage.

**b. Independent Variable.**

1. Growth in the Number of Hotel Taxpayers in Sumedang Regency (X1). The growth in the number of hotel taxpayers in Sumedang Regency is a comparison between the difference in the number of hotel taxpayers in Sumedang Regency in the current year and the previous year with the number of hotel taxpayers in Sumedang Regency in the previous year in percentage.

2. Population Growth in Sumedang Regency (X3). Population growth in Sumedang Regency is a comparison between the difference in population in Sumedang Regency in the current year and the previous year with the population in Sumedang Regency in the previous year in percentage.

3. Growth of Human Development Index of Sumedang Regency (X4). The human development index (HDI) is a comparative measurement of life expectancy, literacy, education, and standard of living. The HDI explains how residents can access development results in obtaining income, health, education, and so on in Sumedang Regency. The growth of the HDI is a comparison between the difference between the HDI of Sumedang Regency in the current year and the previous year with the HDI of Sumedang Regency in the previous year in percentage (Utami et al., 2023).

4. Interest Rate Growth (X5). The interest rate is the ratio of the return on a certain amount of investment as a form of reward given to investors. Interest rate growth is a comparison between the difference in the current year's interest rate and the previous year's interest rate in percentage.

5. Inflation Rate Growth (X6). Inflation is defined as a decrease in the value of money (paper) due to the large amount and speed of money (paper) in circulation, causing commodity prices to rise. Thus, inflation rate growth is a comparison between the difference in the current year's inflation rate and the previous year's inflation rate in percentage.

6. Growth of GRDP of Accommodation and Food and Beverage Provision in Sumedang Regency (X7). The provision of accommodation and food and beverage is the gross regional domestic product (GRDP) of Sumedang Regency which includes hotels or lodgings. The growth of the GRDP of accommodation and food and beverage provision in Sumedang Regency is a comparison between the difference in GRDP of accommodation and food and beverage provision in Sumedang Regency in the current year and the previous year with GRDP of accommodation and food and beverage provision in Sumedang Regency in the previous year in percentage.

Supporting Data Collection Techniques are obtained from other sources outside the research object through literature studies and documentation of the required data. Secondary data is used to

strengthen the theoretical basis, collect data that will be used as research variables, and serve as a reference in studying previously conducted research. The data collected comes from the Central Statistics Agency, Sumedang Regency Government Provisions, and other required sources.

**Data Collection Method,** The library research method is data collection carried out by reviewing books, journals, articles, literature, notes, and documents/reports that are relevant to the formulation of the problem in the research (Rukajat, 2018). The library study method is used to collect secondary data. Data collection is carried out by reading as many previous studies, journals, and related books as possible and then comparing the methods and results of the research to solve the problems in this research. Several journals, previous studies, theories, and other documents are used.

The documentation method will be carried out by collecting data related to the problems to be studied and then analyzing the data (Sugiyono, 2013). The data referred to and needed in this study, such as financial data, PDRB, and so on, are related to the receipt of each regional tax. With the existence of these data, an analysis will be carried out to support the data from the literature study later. The data collected comes from the Central Statistics Agency, Sumedang Regency Government Provisions, and other sources as needed.

**Data Validity:** Qualitative research must reveal objective truth. Therefore, data validity is very important. Data validity can achieve the credibility and validity of qualitative research. In this study, to obtain data validity, triangulation was carried out. Triangulation is a data validity checking technique that utilizes something other than the data for checking purposes or as a comparison to the data (Sugiyono, 2013). To fulfill the validity of the research data, triangulation was carried out with other valid sources.

**Qualitative Approach,** Data collection conducted by researchers is through library research. For library research, documentation data obtained by researchers is qualitative data in the form of writings from previous studies. According to Bogdan (in Sugityono, 2013), data analysis is the process of systematically searching for and compiling data obtained from interviews, field notes, and other materials so that it can be easily understood and the findings can be informed to others. There are three stages of data analysis explained by Miles and Huberman (in Sugiyono, 2013) as follows:

- a. **Data Reduction.** It is the first stage of data analysis, namely, summarizing and selecting the main points, focusing on important things, and looking for themes and patterns. Researchers have summarized the literacy study results so that it can be seen what variables influence regional tax revenues.
- b. **Data Display.** This stage involves data presentation in the form of brief descriptions, charts, relationships between categories, flowcharts, and the like. In the discussion of the results, the researcher presents data in narrative text accompanied by tables to clarify the information to be conveyed.
- c. **Conclusion drawing/verification.** This stage is the last stage of data analysis, namely drawing conclusions and verification. At this stage, the researcher provides conclusions from the discussion of the problem formulation. The conclusions of this study are stated in the conclusion chapter.

Next, the analyzed data is explained and interpreted in the form of words to describe the facts in the field, the meaning, or to answer the research questions, which are then taken only from the essence. Based on the explanation above, each stage in the process is carried out to obtain data validity by analyzing all existing data from various sources, both primary and secondary data that

have been obtained from the field and personal documents, official documents, images, photos and so on through interview methods supported by documentation techniques.

**Quantitative Approach.** In regression analysis, there is a multiple determination coefficient that can be used as a measure to state the suitability of the regression line obtained; the greater the R<sup>2</sup> (R Square) value, the stronger the ability of the regression model obtained to explain the actual conditions. If R<sup>2</sup> is equal to 1, then the regression function 100% explains the variation of the Y value; conversely, if the value is 0, then the model used does not approach the Y value at all; the model's suitability is said to be better if the R<sup>2</sup> value approaches 1.

**Simultaneous Test.** The F test in the Regression model is conducted to determine whether all independent variables (simultaneously/together) affect the dependent variable or to determine whether they have a significant effect or not. The F test aims to determine whether there is a significant effect between the independent variables and the dependent variable. Sig < Alpha Research means that the X variables simultaneously have a significant effect on Y, while Sig > Alpha Research means that the X variables simultaneously do not have a significant effect on Y.

**Multiple Regression Analysis.** Multiple linear regression analysis in this study is to determine the research model. The multiple linear regression equation, according to Sugiyono (2013), is as follows:

$$Y = a + \beta_1 .x_1 + \beta_2. x_2 + \beta_3. x_3 + \beta_4. x_4 + \beta_5. x_5 + \beta_6. x_6+ e$$

Description:

Y = private label

X<sub>1</sub> = Independent variable 1

X<sub>2</sub> = Independent variable 2

X<sub>3</sub> = Independent variable 3

X<sub>4</sub> = Independent variable 4

X<sub>5</sub> = Independent variable 5

X<sub>6</sub> = Independent variable 6

a = constant, which is the influence of various factors on purchasing decisions.

β = regression coefficient, interpreted as the influence of variable x on variable y.

e = interfering variable/residuals

**Partial Test.** A partial test is used to determine the significance of the regression/partial coefficient. It determines the partial influence between the independent and dependent variables by looking at the t-value at a significance level of 10%.

**Classical Assumption Test.**

1. Normality Test. The normality test aims to test whether in the regression model, the confounding variables or residuals have a normal distribution (Asrida et al., 2024). One way to detect whether the residuals are normally distributed or not is by graphical analysis, by looking at the histogram graph that compares the observation data with a distribution that approaches a normal distribution. Normality can be detected by looking at the distribution of data (points) on the diagonal axis of the graph or by looking at the histogram of the residuals (Ghozali, 2016). The basis for decision-making is as follows:

- a. Suppose the data is spread around the diagonal line and follows the direction of the diagonal line, or the histogram graph shows a normal distribution pattern. In that case, the regression model meets the normality assumption.





b. Suppose the data is spread far from the diagonal or does not follow the direction of the diagonal line, or the histogram graph does not show a normal distribution pattern. In that case, the regression model does not meet the normality assumption.

2. Multicollinearity Test. The multicollinearity test aims to test whether the regression model finds a correlation between independent variables. A good regression model should not correlate with independent variables. If independent variables are correlated with each other, then these variables are not orthogonal. Orthogonal variables are independent variables whose correlation value between independent variables is equal to zero (Ghozali, 2016).

3. Heteroscedasticity Test. The heteroscedasticity test aims to test whether, in the regression model, there is an inequality of variance from the residuals of one observation to another. One way to detect the presence or absence of heteroscedasticity is to look at the Plot Graph between the predicted values of the dependent variable, namely ZPRED, and its residual SRESID. Detecting the presence or absence of heteroscedasticity can be done by looking at the presence or absence of a certain pattern in the scatterplot graph between SRESID and ZPRED. If there is a certain pattern, such as the existing points forming a certain regular pattern (wavy, widening, then narrowing), then it indicates that heteroscedasticity has occurred (Ghozali, 2016).

## RESULT AND DISCUSSION

**Qualitative Approach.** Based on library research related to previous research, it can be seen that for Certain Goods and Services Tax, it can be detailed as follows: for Hotel Tax, the factors that influence tax revenue are the number of tourists, inflation rate and gross regional domestic income (GRDP);

**Regional Development Problems Focus on Welfare and Economic Equity in Sumedang Regency, GRDP of Sumedang Regency.** Although the nominal GRDP figure has increased, economic growth has decreased because consumption factors dominate it. The strategy for increasing Gross Regional Domestic Product is carried out through comprehensive development, horizontal integration between departments and agencies in Sumedang Regency, between other regencies and cities, and vertically both with the province and ministries and institutions in the central government, the initial realization is to make a real report on the synergy of the RPJMD and RPJPD in development that has been planned for 2024 through a special report.

**Contribution of GRDP Sector.** The growth of the agricultural sector has decreased due to limited job creation, Weak mastery and access to agricultural technology by farmers, Limited and poorly functioning agricultural infrastructure, High prices of agricultural production facilities, and Crop failure due to pests and extreme weather. Based on visits to strategic areas of Sumedang Regency, the increase in Gross Domestic Product that can be done with resource orientation includes:

- The Sumedang Regency Government re-registers the agricultural sector per sub-district and village. For superior products per region according to land conditions and geographical location to be efficient in transportation costs for fertilizers, planting media, other tools and transportation of agricultural products;
- The Sumedang Regency Government synergizes programs and activities with Ministries or Institutions from the Central Government and the province, especially in the agricultural sector, as well as programs and activities from small, medium and micro businesses;
- The Sumedang Regency Government, in addition to synergizing Programs and Activities as described previously, also optimizes the development of Village-Owned Enterprises to strengthen the Village economy and is implemented by creating cooperation and structuring the



- management of the business sector, which was initially a business competition between MSMEs and Bumdes, will become an advantage when synergized;
- d. Based on the Development Report and other literature, information can be obtained that several areas are being worked on to improve tourist attractions.

**GRDP Growth.** Economic growth has decreased due to disasters and decreased productivity. The development efforts outlined in point two above can be used to calculate the desired GRDP growth target (Hakim, 2023).

1. Inflation Rate. Rising prices of goods, crop failures, limited infrastructure and others influence the inflation rate. The Sumedang Regency Government cannot control the national inflation rate directly. However, trying to increase economic strength in the Sumedang Regency Government will have a great influence on the national economy and will contribute to controlling inflation.

2. GRDP Per Capita. Business groups have not developed well, the agricultural sector still dominates job creation, while productivity is decreasing, and MSMEs and industry have not developed optimally. As in the discussion of Point Two above, Per Capita Income will increase when the Sumedang Regency Government can increase the Gross Regional Domestic Product

3. High Poverty Rate. Limited access to public services and capital. High unemployment rate. Low creation of new jobs. Low community access to jobs. Low community skills. Assistance that is not targeted and appropriate.

4. Human Development Index. The poverty rate is still high. Per capita income is still low. Life expectancy is still low. School-age expectancy is also still low.

**Quantitative Testing, Simultaneous Test.**

**Table 4.** ANOVA<sup>a</sup> Hotel Tax

Model	Sum of Squares	f	Mean Squares	F	Sig.
Regression	1,092	9	,273	19,765	,000 <sup>b</sup>
Residual	,001	1	,000		
Total	1,094	10			

a. Dependent Variable: TRS\_ Hotel Tax

b. Predictors: (Constant), (X31) Population (X23), Human Development Index, TRS\_JMLHotel, (X10) GRDP Provision of Accommodation and Food and Beverages

Source: SPSS Analysis

The F test in the Regression model is conducted to determine whether all independent variables (simultaneously/together) affect the dependent variable or to determine whether it has a significant effect or not with Sig. < Alpha Research (0.000 < 0.1) it can be concluded that the X variables simultaneously have a significant effect on Y.

**Multiple Regression Test.** Multiple regression analysis is used to determine the effect of independent variables on the dependent variable, namely the growth of hotel tax revenue in Sumedang Regency. The results of testing the multiple regression model are as follows:

$$Y_1 = -0,25 + 5,46X_{10} + 15,93X_{23} - 0,507X_{32} - 6,29X_{31}$$





Description:

Y1 = Growth of Hotel Tax Revenue in Sumedang Regency

X10 = Growth of GRDP in Provision of Accommodation and Food and Beverage in Sumedang Regency

X23 = Growth of Human Development Index

X31 = Growth of Population in Sumedang Regency

X32 = Growth in Number of Hotels

t = Year t

\* = Significant at alpha 10%

So, based on the model above, it can be concluded that:

1. Every 1-point increase in the GRDP growth of accommodation and food and beverage provision in Sumedang Regency will add 5.46 percent to the growth of hotel tax revenue in Sumedang Regency.
2. Every 1-point increase in the growth of the human development index in Sumedang Regency will add 15.93 percent to the growth of hotel tax revenue in Sumedang Regency.
3. Every 1-point increase in the number of hotels in Sumedang Regency will reduce hotel tax revenue by 0.507 percent.
4. Every 1-point increase in the population growth in Sumedang Regency will reduce the growth of hotel tax revenue by 6.285 percent.

**Partial Test.**

**Table 5. Hotel Tax Coefficients<sup>a</sup>**

Model	Coefficients <sup>a</sup>		t	Sig.	
	Unstandardized Coefficients	Standardized Coefficients			
	B	Std. Error			Beta
1 (Constant)	-.246	.018	-13.648	.000	
(X10) PDRB Provision of Accommodation and Food Drink	5.458	.130	.886	41.871	.000
(X23) Human Development Index	15.931	1.840	.182	8.658	.000
TRS_JmiHotel	-.507	.058	-.175	-9.014	.000
(X31) Total population	-0.285	.459	-.263	-13.689	.000

Source: SPSS Analysis

Based on the SPSS output table “Coefficients” above, the following things are known:

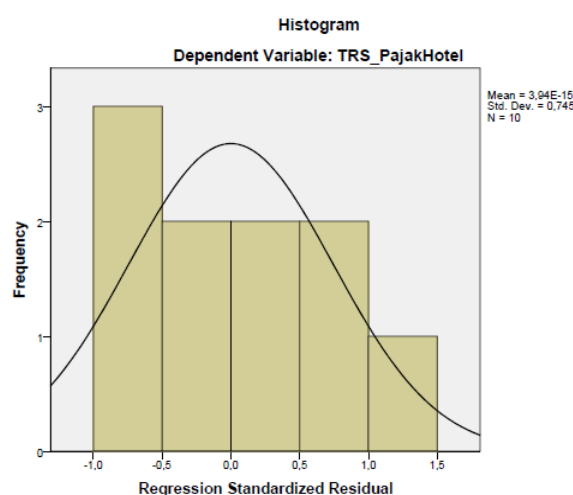
1. The significance value (Sig) of the variable of GRDP growth in the provision of accommodation and food and beverages in Sumedang Regency is 0.000. With a Sig. Value of 0.000 < alpha 0.1, there is a significant influence of the growth of GRDP in the provision of accommodation and food and beverages in Sumedang Regency on the growth of hotel tax revenues in Sumedang Regency.



2. The significance value (Sig) of the variable of growth in the Human Development Index (HDI) of Sumedang Regency is 0.000. With a Sig. Value of 0.000 <math>\alpha</math> 0.1, it can be concluded that there is a significant influence of the growth in the Human Development Index (HDI) of Sumedang Regency on the growth of hotel tax revenues in Sumedang Regency.
3. The significance value (Sig) of the variable of growth in the number of hotels in Sumedang Regency is 0.000. With a Sig. Value of 0.000 <math>\alpha</math> 0.1, there is a significant influence of the growth in the number of hotels in Sumedang Regency on the growth of hotel tax revenues in Sumedang Regency.
4. The significance value (Sig) of the population growth variable is 0.000. With a Sig value of 0.000 <math>\alpha</math> 0.1, there is a significant influence of population growth on the growth of hotel tax revenue in Sumedang Regency.

**Multiple Determination Coefficient Test.** In regression analysis, there is a multiple determination coefficient that can be used as a measure to state the suitability of the regression line obtained. The greater the  $R^2$  (R Square) value, the stronger the ability of the regression model obtained to explain the actual conditions. If  $R^2$  is equal to 1, then the regression function 100% explains the variation of the Y value; conversely, if the value is 0, then the model used does not approach the Y value at all. The model's suitability is said to be better if the  $R^2$  value approaches 1. Based on the test results, it is known that the determination coefficient ( $R^2$ ) for the hotel tax regression model is 0.999, so it can be concluded that 99.9% of the growth in hotel tax revenue in Sumedang Regency is influenced by the variables in the model above, and the remaining 0.1% is influenced by other variables that are not in the model.

**Classical Assumption Test, Normality Test.** The normality test is carried out using a normal curve to test whether, in the regression model, the interfering variables or residuals have a normal distribution, as it is known that the t-test and F-test assume the residual values follow a normal distribution. The normality assumption can be seen from the residual histogram graph in Figure 1. Based on the histogram graph below, it can be seen that the line forms a normal distribution bell, and it can be concluded that the model meets the normality assumption.



Source: SPSS Analysis  
**Figure 1. Hotel Tax Histogram**

**Multicollinearity Test.** The multicollinearity test is known from the VIF value for each indicator. The requirement to be said to be free from multicollinearity is if the VIF value is less than



10 and the tolerance value is more than 0.10, so it is concluded that the model is not affected by multicollinearity symptoms. Multicollinearity can be seen from the VIF value of each model variable. Based on the table below, it can be concluded that the model formed does not experience multicollinearity.

**Table 6.** The multicollinearity

Model	Correlations			Collineanty Statistics	
	Zero-order	Partial	Part	Tolerance	VIF
(Constant)					
(X10) GRDP Provision of Accommodation and Food Drink	.965	.999	.690	.606	1.649
(X23) Human Development Index	.671	.968	.143	.615	1.625
TRS.Jml Hotel	-.156	-.971	-.149	.724	1.381
(X31) Total population	.021	-.987	-.226	.738	1.356

a. Dependent Variable: TRS\_Hotel Tax

**CONCLUSION**

The first conclusion summarizes the results of qualitative research in the form of a literature study of various existing studies, which the Sumedang Regency Government can utilize in implementing a comprehensive strategy to increase Regional Tax Revenue that is correlated with Development Policy from the perspective of all sectors.

The quality and availability of data greatly affect the results of quantitative data processing, especially the use of a 10% error rate because the data obtained by researchers will be significant at that number. The conclusion of the Quantitative research of the Sumedang Regency Government can use the Regional Tax Revenue Model, which can be scientifically accounted for to determine the target of Regional Tax revenue. The model can also be used as an evaluation tool for achieving Regional Tax revenue.

The model produced from this research is presented as a "Calculator," which can be operated. The model can be used to determine the target of each regional tax revenue and as an evaluation tool for achieving the realization of revenue obtained.

Based on a qualitative approach or literacy study, the factors that need to be considered in increasing hotel tax revenue are the number of tourists, inflation rate and gross regional domestic product (GRDP).

Meanwhile, based on quantitative testing conducted, the factors that influence the growth of hotel tax revenue in Sumedang Regency are the GRDP for the provision of accommodation and food and beverages, the human development index, the number of hotels, and the number of residents.

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