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

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Rd. Tatan Jaka TRESNAJAYA[1], Supriyadi SUPRIYADI[2], Nina SABNITA[3]
[1,2,3]State Finance Polytechnic STAN, Indonesia
Corresponding author: Supriyadi
E-mail: priesoekarno@gmail.com

Abstract:
Regional autonomy grants local governments the authority to manage administrative and financial affairs, enabling the optimization of regional revenue, particularly through Regional Original Income (PAD). A key contributor to PAD is regional taxes, including restaurant taxes. The enactment of Law Number 1 of 2022 on Financial Relations between Central and Regional Governments (HKPD) has reshaped tax collection practices, mandating alignment with the law. This study examines the case of Sumedang Regency, a district in West Java, Indonesia. This district has successfully leveraged its geographical and economic potential to exceed restaurant tax revenue targets from 2019 to 2023despite fluctuations caused by the COVID-19 pandemic. Utilizing a mixed-method approach, this research combines qualitative and quantitative analyses to explore factors influencing restaurant tax revenue, such as GRDP, tourist visits, population, number of restaurants, national inflation rate, and BI rate. The findings reveal the need for a comprehensive strategy integrating tax revenue with cross-sectoral development policies. A "Calculator" model developed in this study provides a tool for setting realistic tax revenue targets and evaluating performance. Forecasting comparisons between multiple regression and seasonal election methods indicate that the multiple regression approach, specifically the X-moderate projection, yields optimal results. This model offers evidence-based recommendations to enhance the planning and evaluation of regional tax revenue, supporting Sumedang Regency's efforts to align with the HKPD Law and optimize PAD.

Keywords: Restaurant Tax Revenue, Development Policy, Tax Revenue Driving Factors

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

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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 (2) 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

No.	Subdistrict	Wide (Ha)	No.	Subdistrict	Wide (Ha)
1.	Jatinangor	3.160,35	14.	Wado	8.426,83
2.	Cimanggung	5.555,18	15.	Jatinunggal	7.212,00
3.	Tanjungsari	4.486,04	16.	Jatigede	10.624,03
4.	Sukasari	4.181,77	17.	Tomo	8.474,29
5.	Pamulihan	5.069,83	18.	Ujungjaya	8.622,62
6.	Rancakalong	5.506,87	19.	Conggeang	10.697,52
7.	Sumedang Selatan	9.251,27	20.	Paseh	3.162,36
8.	Sumedang Utara	3.040,17	21.	Cimalaka	4.328,85
9.	Ganeas	2.289,70	22.	Cisarua	1.770,74
10.	Situraja	4.323,37	23.	Tanjungkerta	4.372,13
11.	Cisitu	6.502,82	24.	Tanjungmedar	6.067,27
12.	Darmaraja	4.937,64	25.	Buahdua	10.768,28
13.	Cibugel	5.951,82	26.	Surian	7.088,23

Source: 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 Ciherang, Nangorak Camp, Puncak Batu Dua, and so on. It is recorded that the Sumedang Regency government manages more than 40 tourist destinations.

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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 Sumedang Regency Government built public facilities to support the activities of its people. These facilities include sports buildings and town squares. Although it has not been able to surpass Bandung City, the capital of West Java, in providing public facilities, the Sumedang Regency government is quite advantaged by the presence of the West Java International Airport (BIJB) Kertajati in Majalengka Regency. This is because the location of BIJB Kertajati is on the border of Sumedang Regency and Majalengka Regency. The existence of BJIB Kertajati is expected to attract the interest of the wider community who will visit Sumedang Regency, both for tourism and business trips.

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 laws. Before the HKPD Law was enacted, the Sumedang Regency government collected regional taxes, one of which was restaurant tax. This is regulated in the Sumedang Regency Regional Regulation (Perda) Number 8 of 2010 concerning Regional Taxes.

After the HKPD Law was enacted, the Sumedang Regency government issued Sumedang Regency Regulation Number 1 of 2024 to adjust regional tax collection with the HKPD Law. Based on the regulation, regional taxes collected by the Sumedang Regency government include restaurant tax, Restaurant tax revenue, and the Sumedang Regency from 2019 to 2023.

Table 2. Percentage of Restaurant Tax Revenue 2019-2023

Types of Taxes	2019	2020	2021	2022	2023
Restaurant Tax	110,61%	107,96%	104,17%	101,13%	110,30%

Source: Sumedang Regency Regional Government

Sumedang Regency Restaurant Revenue during the period 2019 to 2023 shows optimal achievement conditions. It has exceeded 100% for each type of tax each year, which means that Restaurant Revenue during the period 2019 to 2023 exceeded the set target.

Table 3. Restaurant Tax Revenue for the Year 2019-2023 (in thousands of rupiah)

Types of Taxes	2019	2020	2021	2022	2023
Restaurant Tax	19.909.043	13.063.196	13.619.943	20.225.354	25.109.298

Source: Sumedang Regency Regional Government

Table 3 shows the amount of Sumedang Regency Restaurant Tax revenue, which had decreased in 2020. Although Table 2 shows the percentage of revenue achievement that tends to exceed 100%, the amount of Sumedang Regency Restaurant revenue experienced quite significant fluctuations, especially in 2020. In 2020, there was a decrease in tax revenue for restaurant tax. The Sumedang Regency Government lowered the tax revenue target for 2020 in response to the global economic downturn due to the COVID-19 pandemic. The tax revenue target was increased slowly in 2021 and was followed by an increase in the amount of tax revenue which managed to grow faster in 2021 and gradually recovered until 2023.

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Regional restaurant taxes have major factors that influence the projection of its revenue. Research on factors as determinants of Restaurant Tax revenues conducted include:

1. A study entitled The Effect of Population and Per Capita Income on Restaurant Tax Revenue in Manado City (Lestari et al., 2016) concluded that the population variable does not have a significant effect but has a positive relationship with restaurant tax revenue in Manado City, and per capita, income has a significant effect and has a positive relationship with restaurant tax in Manado City.
2. A study entitled Analysis of Factors Affecting the Optimization of Hotel and Restaurant Tax Revenue in North Toraja Regency (Tiranda, 2020) concluded that the hotel data variable has a positive and significant effect on optimizing hotel tax revenue in North Toraja Regency.
3. A study entitled Analysis of Factors Affecting Restaurant Tax Revenue in Padang City (Ginanjar, 2012) concluded that based on the results obtained from data processing, GRDP, the number of tourist visits, and the population have a positive and significant effect on restaurant tax revenue in Padang City.

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 (Frederica et al., 2023).

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.

Restaurant Tax. Sumedang Regency Regulation Number 1 of 2024 defines Restaurant Tax as a tax paid by end consumers for the consumption of certain goods and/or services, namely food and/or beverages. Restaurant tax is imposed on food and/or beverages provided, sold, or delivered, either directly or indirectly, or through restaurant orders;

Sales and/or delivery of food and/or drinks include food and/or drinks provided by:

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1. Restaurants that at least provide food and/or beverage serving services in the form of tables, chairs, and/or eating and drinking utensils; and
2. Catering service providers that carry out the process of providing raw materials and semi-finished materials, making, storing, and serving based on orders; serving at a location desired by the customer and different from the location where the making and storage process is carried out; and serving is done with or without equipment and staff.

The sales do not include sales made by restaurants or catering service providers with business turnover not exceeding Rp15,000,000.00; supermarkets and the like that do not solely sell food and/or beverages; food and/or beverage factories; and facility providers whose main business activity is providing waiting services for aircraft (lounge) at business airports.

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

Factors that influence the projection of restaurant tax revenues, obtained from research on factors that Sumedang Regency can control, will be used to provide suggestions for controlling them through this research.

Operationalization of Variables. This study operationalizes all variables that determine the revenue model of each regional tax.

Dependent Variable (Y).

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Y: Restaurant Tax Revenue Growth in 2013-2023

Independent Variable (X)

X1: GRDP of ADHB Sumedang Regency
X5: GRDP of Electricity and Gas Procurement
X10: GRDP of Accommodation and Food and Beverage Provision
X15: GRDP of Government Administration, Defense, and Mandatory Social Security
X23: Human Development Index
X33: National Inflation Rate
X29: Per Capita Income
X31: Population
X34: Number of Restaurants
X35: BI Rate

Dependent Variable.

1. Growth of Restaurant Tax Revenue in Sumedang Regency Y. The growth of restaurant tax revenue in Sumedang Regency is compared by finding the difference between restaurant tax revenue in the current year and the previous year and comparing the difference with the previous year's revenue as a percentage.

Independent Variable.

1. Growth of GRDP ADHB Sumedang Regency (X1). The total value of final goods and services production in a region in a certain period measured at current prices (ADHB) is the gross regional domestic product (GRDP) of Sumedang Regency. The growth of GRDP ADHB Sumedang Regency is a comparison between the difference in GRDP ADHB Sumedang Regency in the current year and the previous year with GRDP ADHB Sumedang Regency in the previous year in percentage.

2. Growth of GRDP of Accommodation and Food and Beverage Provision in Sumedang Regency (X10). 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.

3. Growth of GRDP of Government Administration, Defense, and Mandatory Social Security of Sumedang Regency (X15). Entertainment is one of the GRDPs of social activities in Sumedang Regency. Thus, its growth is a comparison between the difference in the GRDP of Government Administration, Defense, and Mandatory Social Security of Sumedang Regency in the current year and the previous year's GRDP of Government Administration, Defense, and Mandatory Social Security of Sumedang Regency in the previous year in percentage.

4. Growth of Sumedang Regency Human Development Index (X23). 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.

5. Per Capita Income Growth (X29). Per capita, income growth in Sumedang Regency is a comparison between the difference in income in the current year and the previous year and the income of Sumedang Regency in the previous year in percentage.

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6. Population Growth in Sumedang Regency (X31). 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.

7. National Inflation Rate Growth (X33). 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, the growth of the national inflation rate is a comparison between the difference in the inflation rate of the current year and the previous year with the inflation rate of the previous year in percentage.

8. Growth in the Number of Restaurants in Sumedang Regency (X34). The growth in the number of restaurants in Sumedang Regency is a comparison between the difference in the number of restaurants in Sumedang Regency in the current year and the previous year with the number of restaurants in Sumedang Regency in the previous year in percentage.

9. BI Rate Growth (X35). The BI Rate is a reference interest rate set by Bank Indonesia as part of monetary policy. BI Rate Growth compares the difference in interest rates for the current year and the previous year with the interest rate for the previous year in percentage.

Data Collection Techniques, Secondary Data. Supporting data obtained from other sources outside the research object obtained 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 as a reference in studying previously conducted research. The data collected comes from the Central Statistics Agency, Sumedang Regency Government, and other required sources.

Data Collection Method, Literature Study. The literature 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 study (Rukajat, 2018). The literature 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 study to solve the problems in this study. Several journals, previous studies, theories, and other documents are used.

Documentation Method. 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, Provision of the Sumedang Regency Government, and other sources as needed.

Data Validity. Qualitative research must reveal objective truth. Therefore, data validity is very important. Through data validity, the credibility and validity of qualitative research can be achieved. 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). In order to fulfill the validity of the research data, triangulation was carried out with other valid sources.

Data Analysis Technique, Qualitative Approach. Researchers collect data through library research. For library research, the documentation data obtained by researchers is qualitative 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.

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There are three stages of data analysis explained by Miles and Huberman (in Sugiyono, 2013) as follows:

a. Data Reduction. This 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.

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.

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 R2 (R Square) value, the stronger the ability of the regression model obtained to explain the actual conditions. If R2 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 R2 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:

$$\mathbf{Y = a + \beta 1\ .x1 + \beta 2.\ x2 + \beta 3.\ x3 + \beta 4.\ x4 + \beta 5.\ x5 + \beta 6.\ x6 + \beta 7.\ X7 + e}$$

Description:
Y = private label
X1 = Independent variable 1
X2 = Independent variable 2
X3 = Independent variable 3

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X4 = Independent variable 4
X5 = Independent variable 5
X6 = Independent variable 6
X7 = Independent variable 7
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 (Purwanti et al., 2024). 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, 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 determine 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 (Antari et al., 2023). 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, Regency GRDP Achievement. Although the nominal GRDP figure has increased, economic growth has decreased because consumption factors dominate it. The strategy for

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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:

a. 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;
b. 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;
c. 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, increasing 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 Approach. The quantitative approach uses multiple regression analysis with variables (symbolized by "X1, X2,…, Xn). The symbols of the variables used in the Calculator Model are explained as follows:

X10: GRDP Provision of Accommodation and Food and Beverages

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X33: National Inflation Rate
X34: Number of Restaurants
X35: BI Rate

Restaurant Tax, Simultaneous Test.

Table 4. ANOVA[a] Restaurants Tax

Model	Sum of Squares	df	Mean Squares	F	Sig.
Regression	,387	4	,097	205,062	,000[b]
Residual	.002	5	,000		
Total	,390	9			

a. Dependent Variable: TRS_ Resto Tax
b. Predictors: (Constant), TRS_National Inflation, TRS_JMLResto, (X10) GRDP Provision of Accommodation and Food and Beverages, TRS_BIRate

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:

$$Y2 = -0{,}181+3{,}684X10t+0{,}046X34t-0{,}037X35t+0{,}18X33t$$

Description:
Y2 = Growth of Restaurant Tax Revenue in Sumedang Regency
X10 = Growth of GRDP Provision of Accommodation and Food and Beverage in Sumedang Regency
X34 = Growth in the Number of Restaurants in Sumedang Regency
X35 = Growth in BI Rate
X33 = Growth in National Inflation Rate
t = Year t
* = Significant at 10% alpha

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 3.684 percent to the growth of restaurant tax revenue in Sumedang Regency.
2. Every 1-point increase in the number of restaurants in Sumedang Regency will add 0.046 percent to the growth of restaurant tax revenue in Sumedang Regency.
3. Every 1-point increase in the BI rate growth will reduce 0.037 percent to the growth of restaurant tax revenue in Sumedang Regency.
4. Every 1-point increase in the national inflation rate will add 0.018 percent to the growth of restaurant tax revenue in Sumedang Regency.

Partial Test.

Table 5. Restaurant Tax Coefficients[a]

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Coefficients[a]					
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std.	Beta		
1 (Constant)	-.181	.015		-11.977	.000
(X10) PDRB Provision of Accommodation and Food Drink	3.684	.132	1.002	27.993	.000
TRS_JmlResto	.046	.017	.096	2.652	.045
TRS_BIRate	-.037	.034	-042	-1.097	.323
TRS_ National Inflation	.018	.010	.066	1.709	.148

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 restaurant tax revenues in Sumedang Regency.
2. The significance value (Sig) of the variable of growth in the number of restaurants in Sumedang Regency is 0.045. With a Sig. Value of 0.045 <alpha 0.1, there is a significant influence of the growth in the number of restaurants in Sumedang Regency on the growth of restaurant tax revenues in Sumedang Regency.
3. The significance value (Sig) of the BI rate growth variable is 0.323. With a Sig. Value of 0.323> alpha 0.1, the BI rate growth partially does not significantly influence the growth of restaurant tax revenues in Sumedang Regency.
4. The significance value (Sig) of the national inflation rate growth variable is 0.148. With a Sig. Value of 0.148 > alpha 0.1, the growth in the national inflation rate partially does not significantly influence the growth of restaurant tax revenues 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, so it can be concluded that the model meets the normality assumption.

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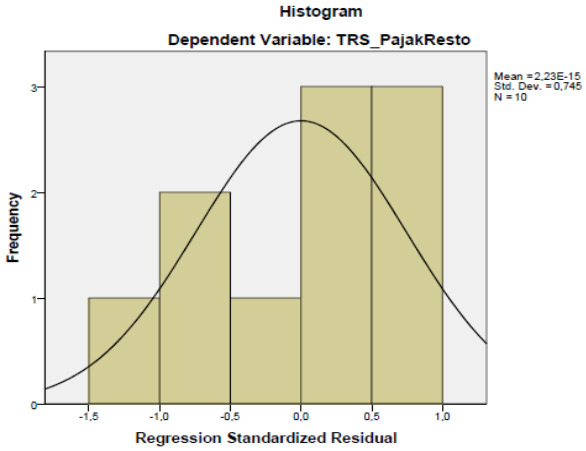

Source: SPSS Analysis

Figure 1. Restaurant 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			Collinearity Statistics	
	Zero-order	Partial	Part	Tolerance	VIF
(Constant)					
(X10) GRDP Provision of Accommodation and Food Drink	.989	.997	.974	.946	1.058
TRS_JmlResto	.135	.765	.092	.930	1.075
TRS_BIRate	.020	-.440	-.038	.843	1.186
TRS_ National Inflation	-.135	.607	.059	.821	1.217
a. Dependent Variable: TRS_Restaurant Tax					

Time-Series Model Approach. In addition to multiple regression tests, forecasting is done using the trend of each independent variable by entering the 5 (five) yearly general election seasonal index. Forecasting is done using the time-series model approach. Time-series data is also called time-series data, which is defined as a set of time-ordered observations. Time-series data is structured as a series of observations related to phenomena, events, or changes that occur over time. Observations made on time-series data produce data that is arranged stationary when observed in situations that do not contain extraordinary elements or force majeure, and forecasting can be done to obtain results in the future.

Forecasting conducted in the study on time-series data of Sumedang Regency tax revenue is in an annual period, which is conducted by determining the confidence interval to measure the accuracy of the prognosis in pessimistic (lower confidence bound) and optimistic (upper confidence

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bound) figures. The results of the restaurant tax revenue projection for 2024 to 2028 for Sumedang Regency are presented in Table 7

Table 7. Projected Results of Sumedang Regency Restaurant Tax Revenue

Year	*Forecast*	*Lower Confidence Bound*	*Upper Confidence Bound*
2024	25.242.568.232	21.795.743.132	28.689.393.331
2025	22.315.196.591	18.760.612.355	25.869.780.827
2026	24.125.577.498	20.465.586.428	27.785.568.567
2027	28.634.692.767	24.871.446.346	32.397.939.189
2028	31.470.823.412	27.606.297.587	35.335.349.237

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 literature study, the factors that need to be considered in increasing restaurant tax revenue are GRDP, number of tourist visits, population, and number of restaurants. Meanwhile, based on quantitative testing conducted, the factors that influence the growth of restaurant tax revenue in Sumedang Regency are GRDP for the provision of accommodation and food and beverages, number of restaurants, BI rate, and national inflation rate.

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