

**THE INFLUENCE OF RESTAURANT TAX, HOTEL TAX, AND
ENTERTAINMENT TAX CONTRIBUTIONS ON ORIGINAL LOCAL
GOVERNMENT REVENUE**

*(Survey on regencies/municipalities in West Java Province for the period 2017-
2022)*

By:

Sinta Alfiana

193403048

Guide I : H. Tedi Rustendi S.E., M.Si., Ak., CA., Asean CPA

Guide II : Wildan Dwi Dermawan S.E., M.Ak., Ak., CA

ABSTRACT

This study aims to determine (1) restaurant tax, hotel tax, entertainment tax, and local revenue in regencies/municipalities in West Java Province during the period 2017-2022, and (2) the influence of restaurant tax, hotel tax, and entertainment tax on local revenue in regencies/municipalities in West Java Province during the period 2017-2022 both partially and collectively. The method used in this study is a quantitative descriptive method. The sampling technique used is total sampling, thus utilizing the entire population, which is 27 regencies/municipalities. The data analysis technique used in this study is panel data regression analysis with ratio measurement scale and contribution analysis technique. Based on the research findings and data processing results, it is revealed that (1) restaurant tax, hotel tax, entertainment tax, and local revenue in regencies/municipalities in West Java Province during the period 2017-2022 have experienced changes and fluctuations from year to year; (2) restaurant tax partially has an impact on the local real income, hotel tax partially has an impact on the local real income, entertainment tax has an impact on the local real income, and (3) restaurant tax, hotel tax, and entertainment tax collectively have a impact on the local real income.

Keyword: Restaurant Tax, Hotel Tax, Entertainment Tax, Local Real Income

**PENGARUH KONTRIBUSI PAJAK RESTORAN, PAJAK HOTEL, DAN
PAJAK HIBURAN TERHADAP PENDAPATAN ASLI DAERAH**

(Survei pada Kabupaten/Kota di Provinsi Jawa Barat periode 2017-2022)

Oleh:

Sinta Alfiana

193403048

Pembimbing I : H. Tedi Rustendi S.E., M.Si., Ak., CA., Asean CPA

Pembimbing II : Wildan Dwi Dermawan S.E., M.Ak., Ak., CA

ABSTRAK

Penelitian ini bertujuan untuk mengetahui (1) pajak restoran, pajak hotel, pajak hiburan, dan pendapatan asli daerah pada kabupaten/kota di Provinsi Jawa Barat periode 2017-2022, dan (2) pengaruh pajak restoran, pajak hotel, dan pajak hiburan terhadap pendapatan asli daerah pada kabupaten/kota di Provinsi Jawa Barat periode 2017-2022 baik secara parsial maupun bersama-sama. Metode yang digunakan dalam penelitian ini adalah metode deskriptif kuantitatif. Teknik pengambilan sampel yang digunakan adalah *total sampling* sehingga menggunakan seluruh populasi yaitu 27 kabupaten/kota. Teknik analisis data yang digunakan dalam penelitian ini analisis regresi data panel dengan skala pengukuran rasio dan teknik analisis kontribusi. Berdasarkan hasil penelitian dan hasil pengolahan data menunjukkan bahwa (1) pajak restoran, pajak hotel, pajak hiburan, dan pendapatan asli daerah pada kabupaten/kota di Provinsi Jawa Barat periode 2017-2022 dari tahun ke tahun mengalami perubahan dan berfluktuatif, (2) pajak restoran secara parsial berpengaruh terhadap pendapatan asli daerah, pajak hotel secara parsial berpengaruh terhadap pendapatan asli daerah, pajak hiburan berpengaruh terhadap pendapatan asli daerah, dan (3) pajak restoran, pajak hotel, dan pajak hiburan secara bersama-sama berpengaruh terhadap pendapatan asli daerah.

Kata Kunci: Pajak Restoran, Pajak Hotel, Pajak Hiburan, Pendapatan Asli Daerah