



The effect of hotel tax and restaurant tax on the original regional revenue of Banjarmasin City

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ABSTRACT

Hotel tax and restaurant tax are two types of local taxes whose potential continues to grow in line with the increasing attention to supporting components such as the service sector, infrastructure development, and tourism in regional development policies. This study aims to examine the effect of hotel tax and restaurant tax on revenue in Banjarmasin City. This research is quantitative in nature, utilizing time-series data from 2019 to 2023. The data analysis was conducted using multiple linear regression with classical assumption tests. Based on the research findings, the hotel tax variable has a significance value (Sig) of 0.377, which is greater than the alpha value (0.05), indicating that hotel tax (X_1) does not have a significant effect on the regional revenue (Y) of Banjarmasin City. Meanwhile, the restaurant tax variable has a significance value (Sig) of 0.000, which is smaller than the alpha value (0.05), indicating that restaurant tax (X_2) has a significant effect on the regional revenue (Y) of Banjarmasin City. Furthermore, based on the research results, the p-value is $0.00 < 0.05$, which suggests that not all independent variables (hotel tax and restaurant tax) simultaneously influence the dependent variable, which is the regional revenue of Banjarmasin City. The implications of this study encourage the optimization of local tax revenue in Banjarmasin City.

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1. INTRODUCTION

Indonesia follows a decentralized governance system, where the central government delegates authority to regional governments to manage their territories and regulate their administration. Each region has its own rights and responsibilities in managing its affairs, including government administration and public service improvements (Vamiagustin, 2014). The provision of government services and public infrastructure development requires substantial financial resources. One of the most significant revenue sources for the government is taxation. Taxes serve as a primary revenue source for both national and regional governments. They represent a mandatory public contribution collected under prevailing regulations. Taxation reflects the direct participation of taxpayers in funding government operations. Regional revenue is influenced by various sources, particularly Local Own-Source Revenue (Pendapatan Asli Daerah or PAD), which is derived from local taxes (Utami, 2015).

According to Law No. 33 of 2004 on Financial Balance between Central and Regional Governments, PAD consists of revenues collected based on local regulations in accordance with

national laws. PAD grants financial autonomy to local governments, allowing them to fund regional development initiatives as a manifestation of decentralization. Maximizing regional financial independence is crucial for financing regional development, reducing reliance on central government transfers, and enhancing local fiscal autonomy (Anggraini, 2017).

Regional tax collection has unique characteristics compared to national taxation. Conceptually and in international practice, these distinctions differentiate not only national and regional taxes but also local taxes and user fees (Purwomartani, 2014). Tax revenues contribute significantly to the national budget, accounting for nearly 70% of government revenues. Over the decades, taxation has played a crucial role in sustaining Indonesia's development. Strengthening local tax revenues is essential for achieving broad, real, and responsible regional autonomy. The redistribution of tax revenues to communities is reflected in regional development initiatives (Hayati, 2018).

Under Law No. 28 of 2009, Indonesia's regional taxes are categorized into provincial and municipal/regency taxes. Provincial taxes include five types: Motor Vehicle Tax, Motor Vehicle Title Transfer Fee, Motor Vehicle Fuel Tax, Surface Water Tax, and Cigarette Tax. Meanwhile, municipal/regency taxes cover various categories, including hotel tax and restaurant tax (Anggoro, D., & Dwi, 2017). Hotel tax and restaurant tax are two rapidly growing local tax types, driven by increasing government focus on the service, infrastructure, and tourism sectors. Regional development is a systematic effort within national development, requiring active participation from the government, private sector, and communities to enhance local welfare. The expansion of regional autonomy allows local governments to manage their own affairs more effectively. A key indicator of regional financial self-sufficiency is the ability to finance responsibilities delegated by the central government using local revenue sources (Anggoro, D., & Dwi, 2017).

In Banjarmasin City, regional development policies include tourism promotion as a strategy to boost local revenue. The rising popularity of Banjarmasin as a tourist destination has stimulated infrastructure growth, particularly in the hotel and restaurant sectors. Consequently, this expansion has increased PAD, particularly through hotel and restaurant taxes. Based on the data Statistics Indonesia, hotel and restaurant tax revenues in Banjarmasin City have shown a significant annual increase. In 2019, hotel tax revenue amounted to IDR 19,918,212,141, while restaurant tax revenue reached IDR 54,860,050,088. In 2020, hotel tax revenue was recorded at IDR 12,954,318,170, and restaurant tax revenue stood at IDR 40,407,738,850. The most notable increases occurred in 2022 and 2023, with hotel tax revenues reaching IDR 20,795,850,228 and restaurant tax revenues amounting to IDR 74,917,758,730 and IDR 93,635,087,902, respectively (Statistik, 2023). Based on these observations, this study aims to examine the influence of hotel and restaurant taxes on Local Own-Source Revenue (PAD) in Banjarmasin City.

Tax is a mandatory contribution to the state imposed on individuals or entities by law, without direct compensation, and is used for public welfare (Law No. 16 of 2009). The fundamental principles of taxation include the domicile principle, which states that a country has the right to tax all income earned by residents within its territory; the source principle, where a country taxes income generated within its jurisdiction regardless of the taxpayer's residence; and the nationality principle, where taxation is linked to the nationality of the taxpayer (Mahmudi, 2014).

Hotel tax is regulated under Articles 32 to 36 of Law No. 28 of 2009. A hotel is defined as a building designated for lodging or rest, providing services and facilities for a fee, including associated structures managed and owned by the same entity, excluding commercial and office buildings. Lodging houses, regardless of classification, fall under this category. Hotel business operators are individuals or entities engaged in lodging services, and payments refer to the amounts received as compensation for hotel services. Sales receipts (bills) serve as proof of tax collection, issued upon payment for hotel services, including room use and additional facilities (Dimas, 2017).

Similarly, restaurant tax is outlined in Articles 37 to 41 of Law No. 28 of 2009. A restaurant is any facility providing food and beverages for a fee, encompassing restaurants, cafeterias, canteens, bars, and catering services. Restaurant business operators are individuals or entities engaged in food

service businesses. Payments refer to the amounts received for food and beverage services, and sales receipts (bills) act as proof of tax collection issued upon payment (Dimas, 2017).

Local Own-Source Revenue (PAD) is regulated by Law No. 33 of 2004, referring to income derived from local taxes, regional levies, revenue from regional asset management, and other legitimate sources. PAD is intended to provide financial independence for regional governments in implementing autonomy, reducing dependency on central government transfers. It serves as an indicator of regional economic progress, with higher PAD signifying greater financial independence. However, regional governments must avoid excessive charges that lead to high-cost economic conditions, which could deter business and investment activities. Additionally, local regulations should not hinder population mobility (Purwomartani, 2014).

The increasing popularity of Banjarmasin as a tourist destination has significantly boosted the hotel and restaurant sectors, contributing to regional revenue through taxation. As the hospitality and food service industries continue to grow, understanding the impact of hotel and restaurant taxes on PAD is essential for assessing their role in regional financial sustainability.

2. RESEARCH METHOD

The research method used in this study is quantitative research. Quantitative research is a method for testing specific theories by examining the relationships between variables. These variables are measured (usually using research instruments) so that the data, which consists of numerical values, can be analyzed using statistical procedures (Noor, 2010). The type of data used is time-series data, which is collected over a certain period to observe the development of an event or activity over time. This data includes reports on the target and realization of restaurant and hotel tax revenues obtained from the Central Bureau of Statistics (BPS) of Banjarmasin City for the years 2019–2023.

In data processing, the researcher applied data interpolation, which is a method used to estimate time-series data values by converting data from a larger time span to a smaller one, or vice versa (e.g., annual to quarterly, quarterly to monthly) (Hayati, 2018). The interpolation method used in this study involves estimating quarterly data from annual data, utilizing the conversion option in Eviews 9 software. The reason for interpolating the data is due to the limited availability of data. Interpolation was conducted to obtain quarterly data (every four months) within a year for the variables of hotel tax, restaurant tax, and Regional Original Revenue (Pendapatan Asli Daerah/PAD) of Banjarmasin City over a five-year period (2019–2023). Thus, the five years of data used in this study were interpolated into four quarterly periods, resulting in a total sample size of $N = 40$.

To ensure the validity of the regression model, the researcher conducted classical assumption tests to check for classical assumption violations. These tests included normality, multicollinearity, heteroscedasticity, and autocorrelation tests. The data analysis model used in this study is multiple linear regression analysis, which is applied to measure the influence of the independent variables—hotel tax and restaurant tax—on the dependent variable, namely the Regional Original Revenue (PAD) of Banjarmasin City. To test the research hypothesis, the following model is used:

$$Y = a + \beta_1 X_1 + \beta_2 X_2 + e \quad 3.1$$

Explanation:

Y = Regional Original Revenue (dependent variable)

a = Constant, representing the value of Y when X = 0

$\beta_1 - \beta_2$ = Regression coefficients, indicating changes in Y when there are changes in X

X_1 = Hotel tax

X_2 = Restaurant tax

e = Standard error

The constant and regression coefficients for each independent variable (X_1 and X_2) indicate the magnitude of their impact on the dependent variable. Regression analysis is conducted to determine the strength of the relationship between independent and dependent variables.

Individual Regression Test (T-Test)

In general, the t-test is a statistical procedure where sample results are used to test the validity of the null hypothesis. Individual hypothesis testing can be performed using the formula provided by (Gujarati, 2013).

F-Test (Simultaneous Test)

This test examines whether the independent variables influence the dependent variable simultaneously. If the p-value is less than 0.05, it indicates a significant impact of all independent variables on the dependent variable.

Coefficient of Determination Test (R² Test)

According to (Ghozali, 2016), the coefficient of determination (R²) measures how well the model explains variations in the dependent variable. The R² value ranges between 0 and 1. A low R² value indicates that the independent variables have little explanatory power over the dependent variable. In contrast, an R² value close to 1 suggests that the independent variables provide almost all the necessary information to predict variations in the dependent variable (Rohmatiah et al., 2019).

3. RESULTS AND DISCUSSIONS

General Overview of Banjarmasin City

Banjarmasin City is the capital of South Kalimantan Province, serving as the region's administrative center. Administratively, Banjarmasin consists of six districts. According to the population census conducted by BPS Banjarmasin, the city's population in 2020 was recorded at 657,663 people, comprising 329,423 males and 328,240 females. The South Banjarmasin District had the highest population (163,948 people), while the Central Banjarmasin District had the lowest population (87,479 people) (Badan Pusat Statistik (BPS), 2023).

In 2023, Banjarmasin City's economic growth experienced a decline compared to 2022. In 2022, the city's economic growth reached 5.11%, but in 2023, it sharply declined to 4.84%, with a Gross Regional Domestic Product (GRDP) at current market prices (ADHB) of IDR 10.8 trillion. To enhance economic development, the government must create job opportunities for the poor to reduce unemployment. Additionally, the government should focus on the tourism sector, which has the potential to contribute significantly to the city's locally generated revenue (PAD) (Badan Pusat Statistik (BPS), 2023).

Descriptive Statistical Analysis

Based on data analysis, the descriptive statistics for hotel tax, restaurant tax, and locally generated revenue (PAD) are as follows:

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
PAD	9	1.34E+11	3.07E+11	2.0107E+11	5.34996E+10
Pajak Hotel	9	1.30E+10	2.65E+10	1.7900E+10	4.141330407
Pajak Restoran	9	3.10E+10	9.36E+10	5.1426E+10	2.06471E+10
Valid N (listwise)	9				

Figure 1. Descriptive Statistics
Sources: *Output Analysis, 2024*

Locally Generated Revenue (PAD)

Locally Generated Revenue (PAD) serves as the dependent variable in this study, with its measurement based on regional taxes and levies. Based on Table 1. (interpolated data), the mean PAD value is 2.0107, with a maximum PAD value of 3.070 and a minimum PAD value of 1.340. The standard deviation, which indicates data dispersion, is recorded at 5.34996 in this study.

Years	Target	Realization
2015	Rp146.771.048.177	Rp133.833.372.198
2016	Rp169.779.718.000	Rp156.819.158.772
2017	Rp169.972.782.000	Rp180.620.391.419

Years	Target	Realization
2018	Rp177.958.872.600	Rp190.036.401.787
2019	Rp209.362.826.590	Rp215.643.985.953
2020	Rp157.030.000.000	Rp168.139.922.672
2021	Rp178.300.000.000	Rp198.878.947.379.86
2022	Rp298.000.000.000	Rp258.154.629.122
2023	Rp560.706.706.000	Rp307.458.966.093

Source: Statistics Indonesia, 2024

Based on Table 1, it can be observed that the regional revenue (PAD) has experienced a significant increase each year. In 2017, the PAD revenue was IDR 180,620,391,419. By 2020, the PAD amount continued to grow, reaching IDR 168,139,922,672. In 2021, PAD revenue increased significantly to IDR 198,878,947,379.86.

Hotel Tax

Hotel tax is an independent variable in this study, measured based on the service and tourism sectors. Based on Table 2, the average (mean) hotel tax revenue is 1.790, with a maximum value of 2.650 and a minimum value of 1.300. The standard deviation (data dispersion) for hotel tax in this study is 2.990.

Table 2. Hotel tax

Years	Target	Realisasi
2015	Rp17.800.000.000	Rp14.478.046.355
2016	Rp17.900.000.000	Rp16.640.611.440
2017	Rp17.550.000.000	Rp16.004.438.673
2018	Rp17.673.872.600	Rp18.750.000.000
2019	Rp18.750.000.000	Rp19.918.212.141
2020	Rp11.000.000.000	Rp12.954.318.170
2021	Rp13.000.000.000	Rp15.028.232.506.86
2022	Rp25.000.000.000	Rp20.795.850.228
2023	Rp30.000.000.000	Rp26.527.138.379

Source: Statistics Indonesia, 2024

As shown in the figure above, hotel tax revenue exhibits a fluctuating trend. In 2015, hotel tax revenue amounted to IDR 14,478,046,355, then declined in 2016 to IDR 16,640,611,440. In 2017, the revenue was recorded at IDR 16,004,438,673. By 2022, hotel tax revenue increased to IDR 20,795,850,228, but in 2023, it decreased again to IDR 26,527,138,379.

Restaurant Tax

Restaurant tax is an independent variable in this study, measured based on the service sector. Based on Table 3, the average (mean) restaurant tax revenue is 5.142, with a maximum value of 9.360 and a minimum value of 3.100. The standard deviation (data dispersion) for restaurant tax in this study is 2.06471.

Table 3. Restaurant tax

Years	Target	Realisasi
2015	Rp 30.895.520.559	Rp 31.000.829.355
2016	Rp 32.000.000.000	Rp 33.928.227.132
2017	Rp 35.000.000.000	Rp 38.271.555.758
2018	Rp 40.000.000.000	Rp 44.711.266.955
2019	Rp 51.000.000.000	Rp 54.860.050.088
2020	Rp 40.000.000.000	Rp 40.307.738.850
2021	Rp 45.000.000.000	Rp 51.201.541.565.00
2022	Rp 104.000.000.000	Rp 74.917.758.738
2023	Rp 276.000.000.000	Rp 93.635.087.902

Source: Statistics Indonesia, 2024

Based on the figure above, restaurant tax revenue from 2015 to 2023 has shown a significant increase. In 2015, restaurant tax revenue was recorded at IDR 31,000,829,355, followed by an increase in 2016 to IDR 33,928,227,132. In 2017, the revenue further rose to IDR 38,271,555,758. By 2018, it had increased to IDR 44,711,266,955. The upward trend continued in 2019 and 2021, with revenues reaching IDR 54,860,050,088 and IDR 51,201,541,565, respectively.

Classical Assumption Test

1) Normality Test, based on the analysis results, the significance value or probability (Sig. value) is 0.200, which is greater than α (0.05). Since the Sig. value is higher than the threshold, it can be concluded that the data in this study follows a normal distribution.

		Unstandardized Residual
N		9
Normal Parameters ^{a,b}	Mean	.0000136
	Std. Deviation	7400572117
Most Extreme Differences	Absolute	.209
	Positive	.199
	Negative	-.209
Test Statistic		.209
Asymp. Sig. (2-tailed)		.200 ^{c,d}

a. Test distribution is Normal.
 b. Calculated from data.
 c. Lilliefors Significance Correction.
 d. This is a lower bound of the true significance.

Figure 2. Normality test
 Sources: Output Analysis, 2024

2) Multicollinearity Test, the results indicate that the tolerance value for hotel tax is 0.215, which is greater than 0.1, and the VIF value for hotel tax is 4.641, which is less than 10. Therefore, it can be concluded that there is no multicollinearity. Similarly, the tolerance value for restaurant tax is 0.215, which is greater than 0.1, and the VIF value for restaurant tax is 4.641, which is less than 10, confirming the absence of multicollinearity.

3) Heteroscedasticity Test, the results show that the significance value (Sig.) for hotel tax is 0.538, which is greater than α (0.05), indicating no heteroscedasticity in the data. Similarly, the significance value for restaurant tax is 0.316, which is also greater than α (0.05), confirming the absence of heteroscedasticity.

4) Autocorrelation Test, the autocorrelation test examines the correlation between residuals in one observation and another within the regression model. Autocorrelation can be detected using the Breusch-Godfrey test, where if the probability value (prob) is less than 0.05, autocorrelation is present; otherwise, if the probability value is greater than 0.05, there is no autocorrelation.

The results below indicate that:

$N = 9, K$ (number of independent variables) = 2

Decision Criteria: $dU < dW < 4 - dU$

$dU = 1.6993$

$dW = 2.111$

$4 - dU = 2.3007$

Since $1.6993 < 2.111 < 2.3007$, it can be concluded that there is no autocorrelation in the data.

Multiple Regression Analysis

Model		Unstandardized Coefficients		Standardized Coefficients Beta	t	Sig.
		B	Std. Error			
1	(Constant)	5.614E+10	1.595E+10		3.520	.013
	Pajak Hotel	1.500	1.572	.116	.954	.377
	Pajak Restoran	2.296	.315	.886	7.283	.000

a. Dependent Variable: PAD

Figure 3. Multiple regression analysis
 Sources: Output Analysis, 2024

Based on the analysis results, the significance value for hotel tax ($0.377 > \alpha (0.05)$), indicating that hotel tax (X_1) does not have a significant impact on Regional Original Revenue (PAD) (Y). Meanwhile, the significance value for restaurant tax ($0.000 < \alpha (0.05)$), showing that restaurant tax (X_2) has a significant effect on PAD (Y).

Hypothesis Testing

T-Test (Partial Test)

The t-test is used to determine the influence of one or more independent variables on the dependent variable. The results show that the significance value for hotel tax ($0.377 > \alpha (0.05)$), meaning hotel tax (X_1) does not significantly affect PAD (Y). Conversely, the significance value for restaurant tax ($0.000 < \alpha (0.05)$), confirming that restaurant tax (X_2) has a significant impact on PAD.

F-Test (Simultaneous Test)

The F-test aims to determine whether the independent variables collectively influence the dependent variable. The analysis results show that F-value ($0.831 > \alpha (0.05)$), indicating that hotel tax (X_1) and restaurant tax (X_2) do not simultaneously influence PAD (Y).

Coefficient of Determination (R^2 Test)

The coefficient of determination measures the extent to which the independent variables explain the variation in the dependent variable. The R^2 value of 0.981 indicates a strong relationship between the independent variable (restaurant tax) and the dependent variable (PAD), meaning that 98% of the variation in PAD is explained by restaurant tax.

Discussion

The Influence of Hotel Tax on PAD in Banjarmasin City

The regression analysis results indicate that hotel tax does not significantly impact PAD, as reflected in the significance value for hotel tax ($0.377 > \alpha (0.05)$). This finding is consistent with the study by Bahmid, N. S., & Wahyudi (2018), which found no significant influence of hotel tax on PAD in Medan City.

Tax is a levy imposed on the public and paid to the state treasury based on the law (which can be enforced) without receiving direct compensation (counterprestations) that can be explicitly indicated, and it is used to cover public expenditures (Resmi, 2017). The coefficient for hotel tax does not show a positive impact on PAD, meaning that a decline in hotel tax revenue would result in a reduction in PAD for Banjarmasin City. This contradicts Lasmini (2019) study, which found that hotel tax significantly influenced PAD in Sleman Regency. The Banjarmasin City Tax and Regional Retribution Management Agency should enhance hotel tax collection to ensure increased realization each year, ultimately contributing to PAD growth.

Hotel tax is a potential source of revenue that requires strategic attention. Government policies and strategies play a crucial role in ensuring that hotel tax contributes effectively to PAD growth. This study contrasts with Anggraini (2017) research, which concluded that hotel tax had a positive and significant impact on PAD, suggesting that an increase in hotel tax would lead to a higher PAD. To ensure that tax collection does not create obstacles or resistance, it must meet certain requirements (Mardiasmo, 2016). This study aligns with the findings of Mardiana (2021), who examined the influence of hotel and restaurant taxes on Local Revenue (PAD) in Tolitoli Regency during the 2016-2020 period. The results indicated that hotel and restaurant taxes had a significant impact on PAD, despite various challenges in their collection. This research emphasizes the importance of effective management and supervision in tax collection to maximize its contribution to PAD (Mardiana, 2021). Hotel taxes have a significant contribution to Local Revenue (PAD), although their effectiveness may vary depending on the collection strategy. According to a study by Lisa (2020), hotel and restaurant taxes in Banda Aceh City have a significant impact on PAD, but their contributions fluctuate from year to year. Therefore, more effective tax collection strategies are needed to ensure the stability of their contribution to PAD.

The Influence of Restaurant Tax on PAD in Banjarmasin City

The results from the multiple linear regression analysis indicate that restaurant tax significantly influences PAD, as shown by the significance value for restaurant tax ($0.000 < \alpha (0.05)$). Vamiagustin (2014) also found that restaurant tax significantly affected PAD in Batu City. The coefficient for restaurant tax demonstrates a positive impact on PAD in Banjarmasin City. This finding aligns with the study conducted by Nikmah (2017), which stated that restaurant tax positively and significantly affects PAD, implying that an increase in restaurant tax revenue would result in higher PAD. Effective tax collection methods should be implemented to maximize the potential of restaurant tax revenue.

Restaurant tax revenue is one of the key sources of regional income and should be managed optimally. Since restaurant tax contributes significantly to regional tax revenues, which in turn impact PAD, the government should focus on enhancing service quality and revenue collection processes. Additionally, government expenditures should be efficiently managed to prevent unnecessary spending. However, this study contradicts the findings of Paramita (2017), which concluded that restaurant tax negatively affected PAD in Bandung City. Despite this discrepancy, optimizing restaurant tax collection remains essential for increasing PAD in Banjarmasin City.

The study by Pongtuluran (2020) analyzed the efficiency, effectiveness, and contribution of hotel and restaurant taxes to regional revenue. The study found that although hotel and restaurant taxes contribute to regional revenue, their level of effectiveness varies, and improvement strategies are needed through both intensification and extensification of tax collection. However, the study by in Balikpapan City indicates that although there was an increase in the realization of hotel and entertainment taxes from 2018 to 2023, the realization of Local Revenue (PAD) temporarily declined compared to the targets set by the government. This suggests that an increase in revenue from hotel taxes does not always align with the overall growth of PAD, and other factors may also play a role.

4. CONCLUSION

Based on the research findings, the hotel tax variable has a coefficient value with a significance level of Sig ($0.377 > \alpha (0.05)$), indicating that hotel tax (X_1) does not have a significant effect on Regional Original Revenue (PAD) (Y) in Banjarmasin City. Meanwhile, the restaurant tax variable has a coefficient value with a significance level of Sig ($0.000 < \alpha (0.05)$), demonstrating that restaurant tax (X_2) has a significant impact on PAD (Y) in Banjarmasin City. From the research results, the p-value is found to be $0.00 < 0.05$, which suggests that not all independent variables, namely hotel tax and restaurant tax, simultaneously influence the dependent variable, which is the Regional Original Revenue of Banjarmasin City. The government needs to continuously promote the digital tax system to maximize the potential of local tax revenue, thereby minimizing the risk of fraud due to improved tax data accuracy and transparency.

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