The Influence of Amount Traveler's Regional Original Income Through Entertainment Tax, Hotel Tax, and Restaurant Tax Regency/City in Aceh Province

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ABSTRACT

This study examines the impact of sources of tourists on local revenue (PAD) through entertainment tax, hotel tax and district/ cit restaurant tax in Aceh province for the period 2013-2017. Sample was obtained using all population which are districts/cities in Aceh province as many as 92 observations. The type of data used in this research is secondary data. The findings showed that number of tourists has no effect on PAD. This is because the main source of PAD does not come from the number of tourists alone but also comes from other local revenue receipts so that the number of tourists does not directly affect PAD. On the other hand, the number of tourists affects entertainment tax, hotel tax, and restaurant tax in the districts/cities of Aceh province. A number of tourists are assumed to spend on financial satisfaction in traveling which is directly followed by spending on entertainment taxes, hotel taxes, and restaurant taxes. Furthermore, entertainment tax, hotel tax, and restaurant tax have no contribution as an intervening variable on the effect of number of tourists on PAD.

Keywords : Number of Tourists, Local Revenue, Entertainment Tax, Hotel Tax, Restaurant Tax

INTRODUCTION

Original Regional Income is an indicator of success in implementing regional autonomy, because the greater the Original Regional Income obtained, the higher the regional ability to finance all financing needs. So, the role of Original Regional Income is very important in carrying out maximum development of a district/city without obstacles.

Table 1. Tourists in the Regency/City in Aceh Province in 2013 -2017

No	Year	Number of Tourists	Growth (%)
1	2013	1,118,178	-
2	2014	1,428,262	27.73%
3	2015	1,770,618	23.97%
4	2016	2,154,249	21.67%
5	2017	2,364,383	9.75%

Data processed: 20 19

the table above, there has been an increase in the number of visiting tourists in regencies/cities in Aceh Province in 2013, there were 1,118,178 visitors . In 2014, the number of tourist visits increased by 27.73 % compared to tourist visits in 2013.

Overall , between 2013 and 2017, the lowest percentage growth in the number of tourist visits was in 2017 at 9.75 %. This is caused by the government's inability to maximize all the potential of tourist destinations in each Regency/City in Aceh Province so that it can increase Regional Original Income according to the budgeted targets.

According to Tambunan in Fajrialda (2018), one sector that has the potential to increase local revenue is by maximizing the potential contained in the tourism sector. For a region, the role of tourism is very important in increasing sources of Regional Original Income. The role of tourism is influenced by factors that attract the number of tourists, both domestic and foreign, by promoting all tourist attractions in the districts/cities in Aceh Province in print and electronic media carried out by the Culture and Tourism Office in each district/city. Vellas and Bacheler in Yulianto (2017), among the many factors that make tourist destinations attractive is that they have beautiful natural charm, friendly residents and cheap entertainment.

The tourism sector can support the growth of Original Regional Income and also drive other sectors such as the accommodation provision sector, the food and drink provision sector, and the provision of entertainment so that it can increase Regional Taxes originating from Entertainment Tax, Hotel Tax and Restaurant Tax which are included in the category Local tax. Successful district/city development can be achieved with strong revenue, where the most central source of government revenue is Regional Tax. The contribution of taxes to the government budget is very large, so the role of taxes is very important in development. There are several benefits to the large number of tourists visiting certain tourist attractions, one of which is through the receipt of various levies and taxes that are paid to the local area.

Tourist spending becomes a source of Regional Original Income through tourists staying in hotels, eating at restaurants and watching entertainment activities. The tourists referred to in this research are the number of local tourists and the number of foreign tourists who visit. The Regency/City Government in Aceh Province continues to improve all tourism supporting infrastructure where the government targets tourist visits in 2018 of 500 thousand tourists. Improvements made include improving all facilities at locations which are the main and favorite destinations for tourists. The tourism industry is also growing, this is proven by the branding of Aceh tourism in the eyes of tourists who provide halal tourism or religious tourism due to the strengthening of Aceh's Islamic cultural values.

The tourism sector, which continues to grow every year, will attract tourists to continue visiting the newest tourist attractions which continue to be developed by the City Government in order to increase local revenue. Apart from the availability of tourist attractions, other facilities that need to be considered are accommodation or hotel services, restaurants and entertainment by holding certain entertainment events organized by the City/Regency Government in Aceh Province. If all these facilities are managed well, they can be used as a source of Regional Original Income through Entertainment Tax, Hotel Tax and Restaurant Tax.

Literature Review
Locally-generated revenue

Original Regional Income is revenue obtained by a region from sources within its own territory which is collected based on regional regulations in accordance with applicable laws and regulations. According to Pertiwi (2014), Original Regional Income is a source of regional income originating from sources found in a region itself, which are collected by the government based on applicable laws. This requires regions to improve regional capabilities in exploring and managing regional revenue sources, especially those originating from Regional Original Income. According to Law No. 28 of 2009, regional financial resources extracted from the relevant regional area consist of regional tax collections, regional levies, the results of separated regional wealth management and other legitimate income. According to Baihaqi in Halim (2018), his research stated that the cause of the decline in PAD contribution to regional income was because the government was less focused on

increasing PAD as a whole. Another cause of low PAD is the high regional dependence on transfer funds from the center.

Entertainment Tax

Entertainment is all types of spectacles, shows, games and crowds that are enjoyed for a fee. According to Siahaan (2010:354), an entertainment organizer is a private person or entity who acts either on his own behalf or on behalf of another party who is his responsibility in organizing entertainment. In accordance with Banda Aceh City Qanun No. 10 of 2011, entertainment is all types of performances or entertainment in any form that are watched by everyone and paid for. Spectator or visitor is anyone who attends entertainment to see and/or hear or enjoy or use the facilities provided by the entertainment organizer.

Hotel Tax

According to Law Number 28 of 2009 Article 1 numbers 20 and 21, Hotel Tax is a tax on services provided by hotels. According to Siahaan (2010:299), a hotel is a facility that provides lodging services for a fee, which includes inns, motels, guest houses, boarding houses and boarding houses with more than 10 rooms. The object of hotel tax is services provided by hotels for payment. , including supporting services as a complement to hotel services which aim to provide comfort including sports and entertainment facilities. The supporting services in question include telephone, internet, transportation, etc. (Siahaan, 2010:301). In Banda Aceh City Qanun No. 6 of 2011, it is stated that supporting services as stated in paragraph (1) are telephone, fax, telex, internet, photocopying, washing, ironing, transportation and similar facilities provided and managed by hotels. The basis for imposition of Hotel Tax is the amount paid or should be paid to the hotel. If the payment is affected by a special relationship, the selling or replacement price is calculated on the basis of the fair market price at the time of use of hotel services. Hotel tax rates are set at a maximum of 10% (ten percent) and are determined by district/city regional regulations (Siahaan, 2010:304).

Restaurant Tax

In accordance with Law Number 28 of 2009 Article 1 numbers 22 and 23, Restaurant Tax is a tax on services provided by restaurants. A restaurant is a facility that provides food and drinks for a fee, which also includes restaurants, cafeterias, canteens, bar stalls, and the like, including catering services (Siahaan, 2010:327). According to Siahaan (2010:329), the object of restaurant tax is the services provided by restaurants. Services provided by restaurants include sales services and drinks consumed by buyers, whether consumed in places that are included as Restaurant Tax objects such as restaurants, cafes, bars and the like. The basis for imposition of Restaurant Tax is the amount of payment the restaurant receives or should receive. If payment is affected by a special relationship, the selling or replacement price is calculated on the basis of fair market price (Siahaan, 2010:331). The Restaurant Tax rate is set at a maximum of 10% and is determined by the relevant district/city regional regulations.

Theoretical Framework

The researcher briefly explains the conceptual framework of the influence of the number of tourists on Regional Original Income through Entertainment Tax, Hotel Tax, Restaurant Tax which can be seen in Figure 1
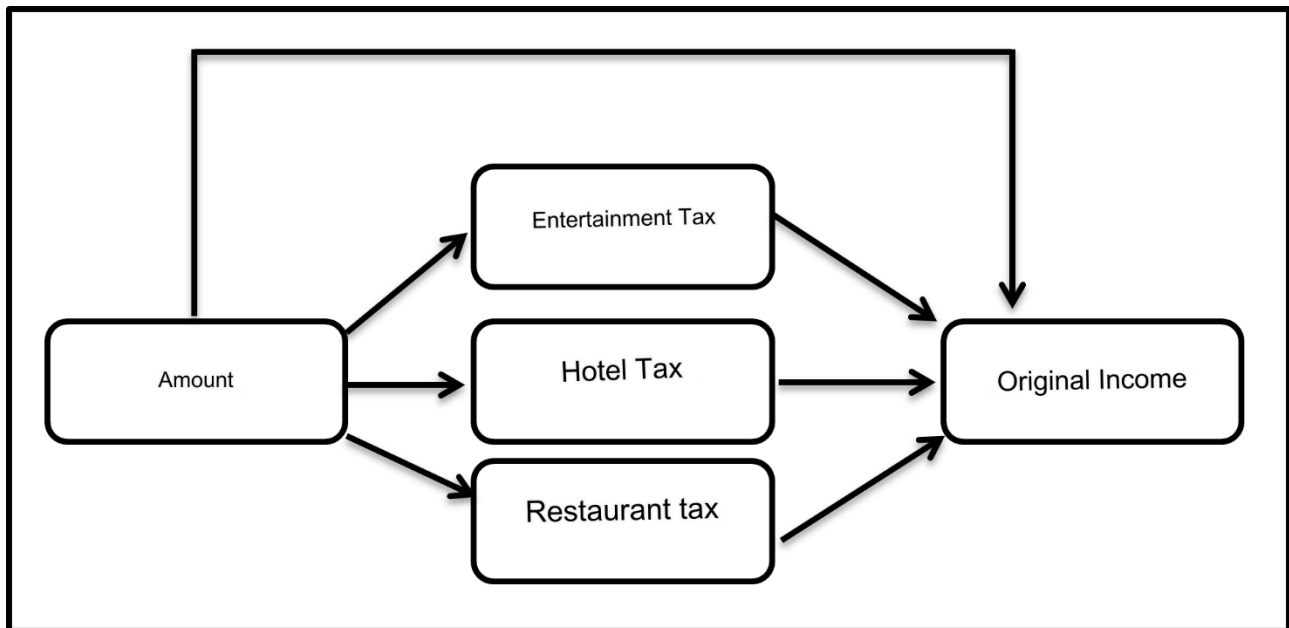
Figure 1. Framework Theoretical

Based on the framework of thought, the hypotheses tested in this research are:

H1 : The number of tourists influences Regional Original Income in the District/City of Aceh Province

H2 : The number of tourists influences the entertainment tax in the districts/cities of Aceh Province

H3 : The number of tourists influences the city hotel tax in the districts/cities of Aceh Province

H4 : The number of tourists influences restaurant taxes in the districts/cities of Aceh Province

H5 : The number of tourists influences Regional Original Income through Entertainment Tax, Hotel Tax, Restaurant Tax.

RESEARCH METHODS
Population and Sample

The sample in this study is the entire research population. The population in this study is all regencies and cities in Aceh Province over a period of 5 years, namely from 2013 to 2017, resulting in a total of 92 regencies/cities observations.

The data used in this research is secondary data. The data used is the Aceh Province budget realization report to see the target and realization of Original Regional Income obtained from the Aceh Province BPKA, Directorate General of Financial Balance and data on the number of tourist visits visiting 23 Aceh Province Regencies/Cities obtained from the Provincial Culture and Tourism Office Aceh.

Operationalization and Measurement of Variables

The dependent variable in this research is Regional Original Income (PAD). PAD is revenue received by the government which has been legalized and regulated by law . PAD measurement indicators use the sum of regional tax revenues, regional levy results, separated regional wealth management results, other legitimate regional original income, and zakat.

The number of tourists is an independent variable in this research. Tourists are individuals who travel from their place of residence to a place for a short time or a few days for the purpose of recreation. The indicator for measuring the number of tourists is the number of local and foreign tourists in a district/city.

The intervening variables in this research consist of three variables, namely entertainment tax, hotel tax and restaurant tax. Entertainment Tax is all types of spectacles, performances, games and entertainment that are enjoyed for a fee. The entertainment tax measurement indicator is the amount of entertainment tax realized during 2013-2017. Hotel Tax is a tax on services provided by hotels as providers of lodging and other services. The hotel tax measurement indicator is the amount of hotel tax realized during 2013-2017. Restaurant Tax is a service provided by restaurants as providers of food and drinks. The restaurant tax measurement indicator is the amount of restaurant tax realized during 2013-2017.

Research Model

In conducting hypothesis testing, this research uses several testing models, namely, simple regression analysis, multiple linear regression analysis, and path analysis. Before carrying out the influence test, the research variables were tested using classic assumption tests, namely normality, multicollinearity, autocorrelation and heteroscedasticity tests. This test is carried out so that the test results are not biased and efficient.

RESULTS AND DISCUSSION
Descriptive statistics
The results of descriptive statistical analysis can be seen in the table following .

Table 2. Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Traveler	92	978	604459	54636.67	99970,531
Hotel_Tax	92	1475000	10521212400	692839315.21	2115058247,785
Entertainment_Tax	92	225000	602120980	36412602.81	107089495,924
Restaurant tax	92	4984400	12035066530	1693772819.57	2251463632.053
PAD	92	8287512018	75516854355	99204134778.84	68551598782,305

Source: SPSS 21 Processing Results (2021

Based on table 4.1 above, it can be seen that the low, high and average values of the variables studied in districts/cities in Aceh province during the period 2013 to 2017 were 92 observations. The variable number of tourists in the results of descriptive statistical calculations shows a minimum result of 978 in East Aceh district in 2015, and a maximum value of 604,459 in Aceh Besar district in 2017. The hotel tax variable obtained a minimum value of 1,475,000 in Aceh district. Southeast in 2014, and a maximum value of 10,521,212,400 in the city of Banda Aceh in 2016. The entertainment tax variable obtained a minimum value of 225,000 in Southeast Aceh district in 2014, and a maximum value of 602,120,980 in the city of Banda Aceh in in 2014. The restaurant tax variable obtained a minimum value of 4,984,400 in East Aceh district in 2015, and a maximum value of 12,035,066,530 in Lhokseumawe city in 2015. The PAD tax variable obtained a minimum value of 8,287,512,018 in Subussalam district in 2013, and the maximum value was 75,516,854,355 in Southeast Aceh district in 2015.

Normality test

In this normality test, it is carried out using the One-Simple Kolmogrov – Smirnov non-parametric test in the table following .

Table 3 Normality Test Results

		Unstandardized Residuals
N		89
Normal Parameters [a, b]	Mean	,0000050
	Std. Deviation	59948358147,14020500
Most Extreme Differences	Absolute	,132
	Positive	,132
	Negative	-.096
Kolmogorov-Smirnov Z		1,250
Asymp. Sig. (2-tailed)		,088

a. Test distribution is Normal.

b. Calculated from data.

Source: SPSS 21 Processing Results (2021)

Multicollinearity Test

Following multicollinearity test results

Table 4 Multicollinearity Test Results

Model		Collinearity Statistics	
		Tolerance	VIF
1	SQRT_X1	,384	2,601
	SQRT_Z1	.123	8,143
	SQRT_Z2	,188	5,319
	SQRT_Z3	,434	2,303

a. Dependent Variable: SQRT_Y

Source: SPSS 21 Processing Results (2021)

The following table show that the tolerance and variance inflation factor (VIF) values of each independent, dependent and intervening variable do not occur multicollinearity. No VIF value exceeds 10 and no tolerance value is less than 0.10.

Heteroscedasticity Test

Following heteroscedasticity test results

Table 5 Heteroscedasticity Test Results

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	73924.093	12887.831		5,736	,000
	SQRT_X1	-20,810	59,502	-.059	-.350	,727
	SQRT_Z1	,212	,708	,090	,299	,766
	SQRT_Z2	-4.133	2,507	-.400	-1,648	.103
	SQRT_Z3	,398	,383	,166	1,038	,302

a. Dependent Variable: ABS_RES

The following table shows that the data used in this research has a significance value of more than 0.05. Because the significance obtained is more than 0.05, it can be concluded that there is no heteroscedasticity problem in the regression model in this study.

Individual Parameter Significance Test Results

Total independent variable regression coefficient value tourists and the dependent variable is PAD in Aceh province which can be seen in the following table .

Table 6 Hypothesis Test Results 1

Model		Unstandardized Coefficients		Stands . Coefficients	t	Sig.	Collinearity Stat .	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	244576,177	23394,522		10,454	,000		
	SQRT_X1	-15,889	108,010	-,022	-,147	,883	,384	2,601

a. Dependent Variable: SQRT_Y
Source: SPSS 21 Processing Results (2021)

Based on results testing the table above, the significance value is 0.883 which is greater than 0.05 which means it is not significant and the calculated t value for the number of tourists shows a value of -1.147 which has a negative direction which means the higher the PAD, the lower the number of tourists. The number of tourists has no effect on PAD because the main source of PAD does not come from the number of tourists alone but also comes from local revenue, namely regional taxes, regional levies, other separate income, legitimate management results and zakat. This research is in line with research by Purwanti and Dewi (2014) which states that the number of tourists does not have a significant effect on PAD. This is different from Nugraha's (2014) research which states that the number of tourists has a significant effect on PAD.

The regression coefficient value of the independent variable number of tourists and the variable dependent on entertainment tax in Aceh province can be seen in table 7 .

Table 7 Hypothesis Test Results 2

Model		Unstandardized Coef		Stands . Coefficients	t	Sig.	Collinearity Stat .	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	210,518	704,557		,299	,766		
	SQRT_X1	18,456	3,014	,542	6,123	,000	1,000	1,000

a. Dependent Variable: SQRT_Z 1

Source: SPSS 21 Processing Results (2021)

Based on results testing in table 7, the significance value is 0.000 which is greater than 0.05 which means it is significant and the calculated t value for the number of tourists shows a value of 6.123 which has a unidirectional relationship which means the higher the number of tourists, the higher the entertainment tax. The number of tourists affects entertainment tax because the increase in the number of tourists is also accompanied by spending on *entertainment costs* for the tourists themselves. On the other hand, the increase in entertainment rates every year also increases the amount of entertainment tax itself. This research is in line with research by Turagan (2014) which states that the number of tourists has a significant effect on PAD, which includes entertainment tax. This research also has the same results as Nugraha's (2014) research which states that the number of tourists has a significant effect on entertainment tax.

Total independent variable regression coefficient value tourists and variables tied to hotel tax in Aceh province which can be seen in table 8.

Table 8 Hypothesis Test Results 3

Model		Unstandardized Coef		Stands . Coefficients	t	Sig.	Collinearity Stat .	
		B	Std. Error	Beta			B	Std. Error
1	(Constant)	-4987,177	2436,509		-2,047	,044		
	SQRT_X1	111,576	10,424	,748	10,704	,000	1,000	1,000

a. Dependent Variable: SQRT_Z 2

Source: SPSS 21 Processing Results (2021)

Based on results testing in table 8, the significance value is 0.000 which is greater than 0.05 which means it is significant and the calculated t value for the number of tourists shows a value of 10.704 which has a unidirectional relationship which means the higher the number of tourists, the higher the hotel tax. The number of tourists affects hotel taxes because hotels are one of the determinants of tourists' comfort in resting. Hotels can indirectly become a tourist destination for some tourists. Practically speaking, someone who is going on a tourist trip will certainly determine where he or she will rest. Thus, an increase in the number of tourists will increase the number of hotel guests which ultimately increases the amount of hotel tax. This research is in line with research by Sihotang et al. (2015) and Nugraha (2014) who state that the number of tourists has a significant effect on hotel taxes.

The regression coefficient values for the independent variable number of tourists and the dependent variable for restaurant tax in Aceh province can be seen in table 9 .

Table 9 Hypothesis Test Results 4

Model		Unstandardized Coef		Stands . Coefficients	t	Sig.	Collinearity Stat .	
		B	Std. Error	Beta			B	Std. Error
1	(Constant)	21460,955	3116,208		6,887	,000		
	SQRT_X1	75,445	13,332	,512	5,659	,000	1,000	1,000

a. Dependent Variable: SQRT_Z3

Source: SPSS 21 Processing Results (2021)

Based on results the test in table 9 has a significance value of 0.000 which is greater than 0.05 which means it is significant and the t value calculated for the number of tourists shows a value of 5.659 which has a unidirectional relationship which means that the higher the number of tourists, the higher the restaurant tax. The number of tourists affects restaurant taxes because the number of tourists who visit choose to eat at restaurants in certain districts/cities in Aceh Province. It is assumed that tourists are people who have more funds so that it is possible to travel outside their usual life routine. In this way, tourists also have more funds to support their eating and drinking needs while traveling to certain restaurants. This research is in line with research by Nugraha (2014) which states that the number of tourists has a significant effect on restaurant taxes.

Path Coefficient Test Results

Based on the influence trajectory model above, the direct influence and indirect influence of the number of tourists on PAD through entertainment taxes are arranged using the following formula. The influence of the number of tourists on PAD through entertainment tax (Z_1) The direct effect value obtained was (-0.022) and the indirect effect was 0.542 x 0.717 = 0.389. Based on this value, the magnitude of the influence of the total number of tourists on PAD through entertainment tax is (-0.022) + 0.389 = 0.367.

The direct influence and indirect influence of the number of tourists on PAD through hotel taxes are prepared using the following formula. The influence of the number of tourists on PAD through hotel taxes (Z_2) The direct influence value obtained was -0.022 and the indirect influence was 0.748 x (-0.417) = (-0.312). Based on this value, the magnitude of the influence of the total number of tourists on PAD through hotel taxes is -0.022 + (-0.312) = (-0.334).

The direct influence and indirect influence of the number of tourists on PAD through restaurant taxes are prepared using the following formula. The influence of the number of tourists on PAD through restaurant tax (Z3) obtained a direct influence value of (-0.022) and an indirect influence of 0.512 x 0.190 = 0.097. Based on this value, the magnitude of the influence of the total number of tourists on PAD through restaurant taxes is -0.022 + 0.097 = 0.075.

Based on the results of testing the probability value for each intervening variable, entertainment tax is 0.4674, hotel tax is 0.4716, and restaurant tax is 0.4848 which is greater than 0.05, which means it is not significant, so the variables entertainment tax, hotel tax , and restaurant taxes are not significant in intervening in the influence of the number of tourists on PAD.

The intervening variable has no effect on the relationship between the number of tourists and PAD because the relationship between the dependent and independent variables themselves has no influence. The amount of PAD is not determined by the number of tourists, but there are many other sectors that play a big role in determining the amount of PAD so that the three variables entertainment tax, hotel tax and restaurant tax do not have any contribution in relation to the relationship between the number of tourists and PAD. This result is in line with the results of the first hypothesis where there was no influence of the variable number of tourists on PAD. PAD has many

main sources of income apart from tourism. PAD is also determined by the size of the province, special autonomy funds, general allocation funds, special allocation funds, and various other variables that are not included in the number of tourists.

CONCLUSION

This research found that the number of tourists has no effect on PAD in the District/City of Aceh Province. Apart from that, this research also found that the number of tourists influences entertainment taxes, hotel taxes and restaurant taxes in the districts/cities of Aceh Province. Apart from that, it was found that entertainment tax, hotel tax, restaurant tax do not have a direct influence as intervening variables on the influence of the number of tourists on PAD in the District/City of Aceh Province.

This research has several limitations, including that this research only uses one factor, namely the number of tourists as an independent variable which is thought to influence PAD, thereby allowing other factors that influence PAD to be ignored. Apart from that, this research only examines the period 2013 - 2017, namely only for 5 thus allowing for less recency in data characteristics.

Finally, further research can add other variables that are thought to influence PAD, such as tourist attractions and accommodation so that it can provide a more precise picture of the factors that influence Regional Original Income .

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