# ABSTRACT

Fayola Feni Nathasa / 38150206/ 2019/ Effect of Hotel Taxes, Advertising Taxes, Restaurant Taxes, Growth of Foreign Tourist Visits, and Hotel Growth on DKI Jakarta Regional Original Income (PAD) for 2007-2016 / Advisor: Ari Hadi Prasetyo, Drs., MM, M.Ak.

Regional Original Revenue, hereinafter referred to as PAD, is one source of regional income that is beneficial for the Regional Government to finance its regional household in the framework of carrying out regional autonomy. One source that has a considerable influence on revenue from PAD comes from Regional Taxes. The DKI Jakarta PAD and Regional Tax Profile for 2007-2016 shows that there is still a difference in revenue from the budget target in certain years. This research was conducted to test whether Hotel Tax Receipts, Advertising Taxes, Restaurant Taxes, Growth in Foreign Tourist Visits, and Hotel Growth significantly influence PAD.

PAD is income earned by regions collected based on Regional Regulations in accordance with laws and regulations. Source of PAD comes from Regional Taxes, Regional Retributions, Separate Regional Property Management Results, and Other Legitimate PAD. Regional Tax is the contribution of taxpayers, both individuals and entities to the debtor regions which are compelling based on the Law by not getting direct compensation and used for regional needs for the greatest prosperity of the people. Regional Taxes are divided into two, namely Provincial and Regency / City Taxes. The tourism sector also has a role in the receipt of PAD, such as Foreign Tourist Growth and Hotel Growth. The hypotheses in this study are Hotel Taxes, Advertising Taxes, Restaurant Taxes, Growth in Foreign Tourist Visits, and Hotel Growth significantly influence PAD.

This study uses data collection techniques with a method of observing secondary data. Data taken over 10 years, namely Hotel Taxes, Advertising Taxes, and Restaurant Taxes obtained from the BPRD, Growth of Foreign Tourist Visits and Hotel Growth were obtained from BPS and PAD obtained from BAPPEDA. The sampling technique uses purposive sampling. Data analysis techniques used Descriptive Statistics, Classical Assumption Tests, F Statistic Tests, Statistical Tests, and Determination Coefficients.

The results of the study with statistical tests F obtained a Sig value of 0,000 < α (0,05). The results of the study with t-test statistics, Hotel Tax variables (0.008) and Restaurant Tax (0.0065) obtain Sig < α (0.05) and positive coefficient marks. Advertising Tax Variable (0.4325) and Growth of Foreign Tourist Visits (0.223) obtained Sig > α (0.05) and negative coefficient marks. Hotel Growth Variable (0.166) obtained a Sig > α (0.05) and a positive coefficient sign. The Determination Coefficient (Adjusted R Square) is obtained at 99.3% while the rest is 0.7%.

The conclusion of this study shows that there is enough evidence that Hotel Taxes and Restaurant Taxes have a significantly positive effect on PAD, whereas there is not enough evidence that Advertisement Taxes, Growth in Foreign Tourist Visits, and Hotel Growth have no significant effect on PAD.