PENGARUH PAJAK HOTEL, RESTORAN DAN AIR TANAH TERHADAP PENDAPATAN ASLI DAERAH (PAD) DI KABUPATEN SLEMAN

Herdiyani[1] Gerlan Haha Nusa[2] David Sulistiyantoro[3]

ABSTRAK

Tujuan dari penelitian ini adalah untuk mengetahui pengaruh pajak hotel, restoran dan air tanah terhadap pendapatan asli daerah di Kabupaten Sleman. Sampel penelitian ini menggunakan realisasi pajak hotel, pajak restoran, pajak air tanah dan pajak daerah tahun 2018-2021, yaitu sebanyak 48 sampel. Sumber data yang diperoleh yakni laporan realisasi bulanan pajak hotel, pajak restoran, pajak air tanah dan pajak daerah dengan menggunakan metode time series. Metode analisis data menggunakan analisis kuantitatif deskriptif dan analisis regresi linear berganda. Kesimpulan pada penelitian ini variabel pajak hotel memiliki arah positif namun tidak berpengaruh terhadap pendapatan asli daerah dan variabel pajak restoran memiliki arah positif namun tidak berpengaruh terhadap pendapatan asli daerah serta variabel pajak air tanah memiliki arah positif tidak berpengaruh terhadap pendapatan asli daerah. Hasil dari pengujian simultan dari variabel pajak hotel, restoran dan air tanah berpengaruh positif terhadap pendapatan asli daerah.

Kata Kunci : Pendapatan Asli Daerah (PAD), Pajak Hotel, Pajak Restoran, Pajak Air Tanah.

---

[1] Mahasiswa Program Studi Akuntansi, Universitas Jendral Achmad Yani, Yogyakarta

[2,3] Dosen Progrm Studi Akuntansi, Universitas Jendral Achmad Yani, Yogyakarta

THE INFLUENCE OF HOTEL, RESTAURANT AND GROUNDWATER TAXES ON REGIONAL ORIGINAL INCOME (PAD) IN SLEMAN REGENCY

Herdiyani[1] Gerlan Haha Nusa[2] David Sulistiyantoro[3]

ABSTRACT

The purpose of this study was to determine the effect of hotel, restaurant and groundwater taxes on local revenue in Sleman Regency. The sample for this study uses the realization of hotel taxes, restaurant taxes, groundwater taxes and local taxes for 2018-2021, namely 48 samples. The sources of data obtained are monthly realization reports of hotel taxes, restaurant taxes, groundwater taxes and local taxes using the time series method. Methods of data analysis using descriptive quantitative analysis and multiple linear regression analysis. The conclusion in this study is that the hotel tax variable has a positive direction but does not affect local revenue and the restaurant tax variable has a positive direction but does not affect local revenue and the groundwater tax variable has a positive direction and does not affect local revenue. The results of the simultaneous testing of hotel, restaurant and groundwater tax variables have a positive effect on local revenue.

Keywords: Local Own Revenue (PAD), hotel tax, restaurant tax, groundwater tax.

[1] *Student of the Accaunting Study Program, Jendral Achmad Yani University, Yogyakarta*

[2,3] *Lecturer in the Accounting Study Program at Jendral Achmad Yani University, Yogyakarta*