

ANALYSIS OF THE CONTRIBUTION OF HOTEL TAX AND RESTAURANT TAX TO LOCAL REVENUE OF BANDUNG DISTRICT DURING COVID-19 PANDEMIC

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ABSTRACT

The purpose of this study was to determine the growth and contribution obtained from hotel taxes and restaurant taxes to Bandung Regency's Regional Original Revenue during the co-19 pandemic. The research method used is descriptive quantitative research to obtain an objective overview of a condition or phenomenon. The data collection techniques used are by conducting literature studies, documentation and field studies which include observation and interviews. The results of this study indicate that the growth of hotel tax and restaurant tax from 2017-2018 was not successful. Overall the contribution rate of hotel tax and restaurant tax is categorized as very less, because the percentage contribution is very far from the 40% figure. This means that every time there is an increase or decrease in the contribution of hotel and restaurant taxes, local revenue does not necessarily increase or decrease, it could be that local revenue is fixed. Another finding is that the growth rate and contribution of hotel and restaurant taxes to local revenue still do not meet the good criteria, due to low taxpayer awareness, extortion by irresponsible officers, and covid-19. Efforts made by the government to overcome these problems include conducting socialization, increasing cooperation with taxpayers, evaluating the performance of the Bandung Regency Regional Revenue Agency, installing taping boxes and tax incentives.

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1. INTRODUCTION

The Indonesian state is one of the countries that upholds the rights and obligations of all people based on Pancasila and the 1945 Constitution, thus placing taxes as a form of state obligation in national mutual cooperation, this is community participation in financing national development. The management of existing financial resources is very important in every development implementation, the greater the funds owned by the region itself, the greater the implementation of development for the welfare of the community. The Bandung Regency Government is an autonomous region that must finance its own regional development based on applicable laws and regulations. One source of regional financing that is fully under the control of each local government is local revenue. Therefore, to fulfill the requirements of regional autonomy, local governments must manage local revenue properly. However, if a region is unable or has difficulty maximizing this source of local revenue, it can cause bad problems or economic turmoil in the area. The following is data on the realization of Bandung Regency's own-source revenue in 2017-2021.

Table 1 Regional Original Revenue of Bandung Regency 2017-2021

DESCRIPTION	REALISATION				
	2017	2018	2019	2020	2021
Local Tax	464.592.767.806,00	468.478.520.169,28	525.068.992.918,00	498.815.169.939,00	562.660.836.763,00
Local Retribution	21.833.385.145,00	26.706.610.670,00	25.837.878.597,00	21.309.353.803,00	26.043.785.790,00
Results of Management of Separated Regional Wealth	66.015.053.552,00	67.428.288.786,00	70.065.467.253,00	74.021.306.917,00	75.336.872.741,00

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Other					
Legitimate	384.464.524.177,24	364.929.901.506,98	404.381.913.589,57	432.261.563.315,99	431.315.393.108,02
Local Revenue					
AMOUNT	936.905.730.680,24	927.543.321.132,26	1.025.354.252.357,57	1.026.407.393.974,99	1.095.356.888.402,02

Source: Bandung Regency Regional Revenue Agency

Seen in the table above, the realization of Bandung Regency Regional Original Revenue continues to increase every year. This increase is the result of local government efforts to increase local revenue through taxes collected, because it can be seen that local tax revenue is one of the largest contributors. Hotel and restaurant tax is one of the potential revenues in increasing local revenue. This is supported by the growth of the tourism sector in Bandung Regency which is able to increase the income of entrepreneurs in the fields of lodging, hotels, restaurants and restaurants so that they can provide local tax revenue for Bandung Regency. According to Wijaya (2021) tourist visits make the largest contribution and determine the income from hotel and restaurant taxes. The proof is that the first thing tourists look for is lodging and restaurants. However, Bandung Regent Dadang M. Naser (Pikiran Rakyat, 2017) said that hotel and restaurant tax revenues in Bandung Regency are low due to a lack of awareness and compliance of taxpayers.

The Covid-19 pandemic that hit Indonesia in early March 2020 resulted in the government issuing a lockdown policy as an effort to stop the spread of the Covid 19 virus. This policy caused the level of tourist visits to decline dramatically, which of course had a domino effect on hotel and restaurant entrepreneurs. As a result, the income of hotel and restaurant entrepreneurs decreased drastically during the Covid-19 pandemic. As a result, hotel and restaurant taxpayers in several regions are still in arrears. Even some hotels and restaurants were forced to close permanently because they were unable to bear operational costs due to a decrease in tourist visits. So to overcome this problem, the government began implementing a new normal policy to revive the economy in Indonesia. The Bandung Regency Government allows restaurants, hotels and several other tourist attractions to reopen on the condition that they must provide hand sanitizers, facilities for washing hands, checking body temperature (screening), requiring visitors to wear masks and implementing physical distancing.

Some previous researchers showed differences in findings related to the contribution of hotel and restaurant taxes to local revenue. Paramita (2012) in her research proves that hotel tax collection and restaurant tax have a positive effect on local revenue, which means that if hotel tax collection and restaurant tax increase, local revenue will also increase. Widiartini (2014) in his research proves that the contribution of hotel tax and restaurant tax has a significant effect on local revenue. Rahmania (2016) in his research proves that hotel taxes and restaurant taxes have a significant effect on local revenue, meaning that if hotel taxes and restaurant taxes increase, local revenue will also increase.

Then other research conducted by Bernardin and Pertiwi (2020) proves that the contribution of hotel tax does not have a significant effect on local tax revenue with a contribution value not exceeding 5% each year. Ramadan and Sembiring (2021) prove that the overall contribution of restaurant tax is still very low with a percentage contribution of 10%, in their research they also found factors inhibiting tax revenue which include internal factors, namely the lack of human resources and external factors, namely from taxpayers. Rahma and Burhany (2022) prove that the contribution of hotel tax has no significant effect on local taxes, while the contribution of restaurant tax has a positive effect on local taxes. However, what distinguishes this study from the previous one is the place of research and sampling. From some of the above phenomena, the author is interested in conducting this research to find out how the contribution made by hotel tax and restaurant tax in Bandung Regency during the Covid-19 Pandemic.

2. LITERATURE REVIEW

2.1 Regional Original Revenue

Regional Original Revenue is income received by a region from sources located in the region in accordance with applicable laws and regulations[9], [10] (Alhusain et al., 2018). Law Number 33 of 2004 Article 3 paragraph 1 states that Regional Original Revenue aims to provide authority to regions to fund the implementation of regional autonomy in accordance with regional potential as a manifestation of decentralization. Regional Original Revenue is one of the largest sources of revenue for regional revenue, there are 4 (four) sources of regional original revenue, namely:

1. Local taxes, including level I local taxes (i.e. provincial taxes) and level II local taxes (i.e. district/city taxes).

2. Regional retribution is a local levy on certain services or licenses specifically provided or granted by the Regional Government for the benefit of individuals or entities.
3. The results of the management of separated regional assets are part of regionally owned assets and are managed by Regional Owned Enterprises.
4. Other legitimate local revenue is local revenue derived from other local government property.

These sources can support the running of the economy in a region. The amount of local revenue contribution illustrates the level of independence of a region.

2.2 Definition of Tax in General

Article 1 paragraph 1 of Law No. 16 concerning the General Provisions and Procedures for Taxation (KUP), tax is defined as a mandatory contribution to the state by individuals or entities required by law, without direct reward which is used to the greatest extent for state purposes for the prosperity of the people. According to Rochmat Soemitro, another definition of tax is the people's contribution to the state treasury based on law (which can be imposed), without direct reciprocal services that can be shown and used to pay public expenses (Mardiasmo, 2018:3).

2.3 Local Tax

The definition of local tax is contained in Law No. 28/2009, which is a compulsory contribution to the region owed by individuals or entities that is compelling based on the law with no direct reward and is used for regional purposes for the greatest prosperity of the people. The law, particularly with regard to local government and the financial balance between the center and the regions, provides a strong legal basis for the establishment of local taxes and levies as a source of local income.

2.4 Hotel Tax

Hotel Tax in Law Number 28 Year 2009 is a tax on services provided by hotels. Hotel is a facility that provides lodging or resting services for a fee including motels, inns, tourism huts, tourism guesthouses, resorts, lodging houses and boarding houses with more than 10 (ten) rooms. Hotel tax is collected based on the amount of payment or that should have been paid to the Hotel (Siahaan, 2010:304). The hotel tax rate is 10% (ten percent) this is emphasized in the Bandung Regent Regulation Number 15 of 2011 concerning Hotel Tax.

2.5 Restaurant Tax

Law No. 28/2009 defines restaurant tax as tax on services provided by restaurants. Restaurant is a facility that provides food and drinks for a fee, which also includes restaurants, cafeterias, canteens, stalls, bars, and the like, including catering services. So it can be concluded that a restaurant is a service business that sells food and drinks consumed by customers, whether consumed at the place of service or elsewhere. The restaurant tax rate is 10% (ten percent) this is emphasized in the Bandung Regent Regulation Number 17 of 2011 concerning Restaurant Tax. So that the restaurant tax is charged to individuals or entities whose payments are received or should be received by the restaurant.

2.5 Contribution

Contribution according to Soerjono Soekanto is in the form of financial contributions, labor assistance, thought assistance, material assistance, and various types of assistance that can help the success of an activity. Therefore, the contribution in this study can be understood as a contribution made from the hotel and restaurant sector to local revenue.

3. METHOD

The research method used is descriptive quantitative research which aims to describe a situation objectively using numbers, starting from data collection, data interpretation and display and results. This study uses two types of data, namely primary data is data obtained directly from the source. And secondary data, namely data obtained from literature studies conducted on many books, journals, laws and regulations, and other sources related to the problem under study. The population in this study is the Bandung Regency Regional Original Revenue Target and Realization Report for the 2017 to 2021 fiscal years. The data sample used in this study is the Bandung Regency Hotel Tax and Restaurant Tax Target and Realization Report for the 2017 to 2021 fiscal years sourced from the Bandung Regency Regional Revenue Agency. For data analysis techniques used in this study are as follows:

3.1 Growth Rate Analysis

Growth rate analysis aims to measure how well local governments maintain and increase local tax growth over time [17]. The growth rate is a measure of the average annual increase in hotel and restaurant tax revenue for a certain period. Here is the formula for calculating the growth rate:

$$GX = \frac{X_t - X_{(t-1)}}{X_{(t-1)}} \times 100\%$$

Description:

GX: Growth Rate per year

X_t : Tax Realization per year

X (t-1) : Local Tax Realization in the previous year

According to Halim, 2007 [18]The growth rate criteria are as follows:

- 85% - 100% is categorized as very successful
- 70% - 85% is categorized as successful
- 55% - 70% is categorized as moderately successful
- 30% - 55% is categorized as less successful
- <30% is categorized as unsuccessful

3.2 Contribution Analysis

Contribution analysis is an analytical tool used to determine the contribution of hotel tax and restaurant tax to local revenue in Bandung Regency. Contribution analysis helps agencies evaluate how hotel tax and restaurant tax contribute to local revenue, by comparing the realization of hotel tax or restaurant tax with the realization of local revenue in Bandung Regency. The following is the formula for calculating contribution:

$$P_n = \frac{QX_n}{QY_n} \times 100\%$$

Description:

P_n: Contribution

QX_n : Tax Realization per year

QY_n : Realization of Local Revenue per year

The above formula will produce the percentage of contribution generated from hotel and restaurant tax recipients. Based on the Decree of the Minister of Home Affairs No. 6990.90-327, the criteria for measuring contribution are as follows:

- Percentage of 0.00% - 10% is categorized as very less
- Percentage of 10.10% - 20% is categorized as less
- Percentage of 20.10% - 30% is categorized as medium
- Percentage 30.10% - 40% is categorized as quite good
- Percentage 40.10% - 50% is categorized as good
- Percentage >50% is categorized as very good

4. RESULT AND DISCUSSION

4.1 Analysis of Hotel Tax Growth Rate

It is known that active hotel tax objects in Bandung Regency total 139 units. Based on the category, the number of tax objects in four-star hotels is 1 unit, three-star hotels are 6 units, two-star hotels are 2 units, three jasmin hotels are 1 unit, two jasmin hotels are 2 units, one jasmine hotel is 4 units, cottages are 7 taxpayers, inns / lodging houses / boarding houses / hostels / boarding houses are 6 units, boarding houses with more than 10 (ten) rooms are 1 unit, boarding houses (number of 11 rooms up to 20 rooms) are 17 units, boarding houses (above 20 rooms) are 26 units, home stays are 66 units. This number can change at any time if the hotel is not operating or temporarily closed. This Growth Analysis is conducted to determine whether the growth of hotel tax revenue has increased or not from year to year. The growth of hotel tax revenue from 2017 to 2021 can be seen in the following table:

Tabel 2 Bandung Regency Hotel Tax Growth Rate 2019-2021

Year	Hotel Tax Realization	Changes	Growth Rate	Criteria
2017	5.177.530.605,00	-	-	-
2018	6.155.582.860,00	978.052.255,00	18,89%	Unsuccessful

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2019	7.568.662.689,00	1.413.079.829,00	22,96%	Unsuccessful
2020	6.471.163.124,00	1.097.499.565,00	14,5%	Unsuccessful
2021	10.384.881.008,00	3.913.717.884,00	60,48%	Moderately Successful

Based on the table above, in 2018 before the covid 19 hotel tax growth was relatively small. In 2019 it increased, the increase did not last long as evidenced, in 2020 hotel tax growth decreased dramatically to 14.5%, this significant decrease was due to the existence of covid-19. In the following year hotel tax growth managed to increase by 60.48%. The increase in 2021 is the result of the government's efforts to revive the economy in Indonesia by issuing a new normal policy. However, when viewed as a whole over the past 5 years the hotel tax growth rate in Bandung Regency has been unstable with an average of 21.96%, this is categorized as unsuccessful, where the growth rate is said to be successful if it has reached 70%-85%. According to the results of interviews conducted at BAPENDA Bandung Regency for the category of boarding houses that have more than 10 rooms, many do not register themselves and refuse to be recorded. This is in line with the statement of Bandung Regent Dadang M. Naser (Pikiran Rakyat, 2017) that hotel tax payments have not been made properly due to low awareness of taxpayers, this will affect the contribution of hotel tax, therefore the local government must continue to maximize the hotel sector, especially in boarding houses.

4.2 Analysis of Restaurant Tax Growth Rate

It is known that active restaurant tax objects in Bandung Regency only amount to 395 units. Based on the category, the number of tax objects in restaurants is 95 units, restaurants are 68 units, cafes are 54 units, canteens are 5 units, catering is 152 units, stalls are 21 units. This amount can change at any time if the hotel is not operating or temporarily closed. This Growth Analysis is conducted to determine whether the growth of restaurant tax revenue has increased or not from year to year. The growth of restaurant tax revenue from 2017 to 2021 can be seen in the following table:

Table 3 Growth Rate of Restaurant Tax in Bandung Regency 2017-2021

Year	Restaurant Tax Realization	Changes	Growth Rate	Criteria
2017	18.273.358.346,40	-	-	-
2018	25.444.097.988,00	7.170.739.641,60	39,24%	Less Successful
2019	32.026.966.078,00	6.582.868.090,00	25,87%	Unsuccessful
2020	23.014.071.913,00	9.012.894.165,00	28,14%	Unsuccessful
2021	31.944.973.870,00	8.930.901.957,00	38,81%	Less Successful

Based on the table above, there was a decrease in restaurant tax growth from 39.24% in 2018 to 25.87% in 2019. During the covid-19 pandemic, namely in 2020, restaurant tax did not experience a drastic decline, this was due to the restaurant sector providing takeaway or ordering services through the application, this strategy was carried out in order to survive the Covid-19 pandemic, the following year it increased again to 38.81%. However, the growth rate of restaurant tax is unstable and categorized as unsuccessful with an average of 18.94%, where the growth rate is said to be successful if it has reached 70% - 85%. Local governments need to maximize the restaurant sector to boost local revenue.

4.3 Contribution Analysis of Hotel Tax and Restaurant Tax

Contribution analysis aims to find out how much hotel tax and restaurant tax contribute to local revenue from 2017 to 2021. The results of the calculation of the Bandung Regency hotel tax contribution can be seen in the following table:

Tabel 4 Hotel Tax Contribution of Bandung Regency 2017-2021

Year	Hotel Tax Realization	Realization of Local Revenue	Contribution	Criteria
2017	5.177.530.605,00	936.905.730.680,24	1%	Very Less
2018	6.155.582.860,00	927.543.321.132,26	1%	Very Less
2019	7.568.662.689,00	1.025.354.252.357,57	1%	Very Less

2020	6.471.163.124,00	1.026.407.393.974,99	1%	Very Less
2021	10.384.881.008,00	1.095.356.888.402,02	1%	Very Less

Seen in the table above that the realization of hotel tax fluctuates, this indicates that hotel tax has not been managed properly, so that the contribution of hotel tax during the 2017-2021 period is only 1%. The percentage of contribution is very far from the 50% figure, so it is categorized as very less. The lack of hotel tax contribution to local revenue is due to many taxpayers who do not register themselves. Hotel tax has not been managed properly, it can be seen in table 4.6 that the growth of hotel tax from year to year fluctuates. The results of this study are in line with the research of Hamsiah (2019), Bernardin and Pertiwi (2020), Fahreja, et al (2019), Ramadan and Sembiring (2021), and Adiningrat and Nur (2017) whose research results show that the contribution of hotel tax is very low. However, this research contradicts the results of research conducted by Paramita (2012), Widiartini (2014), Rahmania (2016) that hotel tax has a significant effect on local revenue, meaning that if hotel tax increases, local revenue will also increase. The results of the calculation of the contribution of the Bandung Regency restaurant tax can be seen in the following table:

Tabel 5 Restaurant Tax Contribution of Bandung Regency 2017-2021

Year	Realisasi Pajak Restoran	Realization of Local Revenue	Contribution	Criteria
2017	18.273.358.346,40	936.905.730.680,24	2%	Very Less
2018	25.444.097.988,00	927.543.321.132,26	3%	Very Less
2019	32.026.966.078,00	1.025.354.252.357,57	3%	Very Less
2020	23.014.071.913,00	1.026.407.393.974,99	2%	Very Less
2021	31.944.973.870,00	1.095.356.888.402,02	3%	Very Less

Bandung Regency's local revenue should be able to get a sizable contribution from the restaurant tax. The average contribution of restaurant tax is only 3%, meaning that the restaurant tax for the last 5 years still does not meet the good criteria. The lack of contribution of restaurant tax to local revenue is due to many taxpayers who are always late in depositing tax payment obligations. Restaurant tax has not been managed properly, it can be seen in table 4.7 that the growth of restaurant tax from year to year fluctuates. The results of this study are in line with the research of Adiningrat, et al. (2017), Fahreja A., et al (2019), and Fajar Ramadan et al (2021) whose research results show that the contribution of hotel tax is very low. However, this research contradicts the results of research conducted by Paramita (2012), Widiartini (2014), Rahma and Dian Burhany (2022), Rahmania (2016), whose research results show that restaurant tax has a significant effect on local revenue, meaning that if restaurant tax increases, local revenue will also increase.

4.4 Barriers and Efforts

Based on interviews conducted at the Regional Revenue Agency, there are several obstacles, including the following:

1. Taxpayer Awareness

Because only a few people realize their responsibility to pay taxes to the government. There are still many taxpayers who avoid paying taxes and there are also taxpayers who are always late in depositing their obligations to pay taxes owed to the Regional Government so that this hampers Regional Revenue.

2. Tax Officer

There are still illegal levies by irresponsible officers. As a result, public trust in the government or local officials is diminishing. Because public trust is the foundation in improving taxpayer compliance.

3. The existence of covid-19

The lockdown policy makes the tourism sector have to close temporarily which causes the number of visitors to decrease dramatically. This has a domino effect on entrepreneurs in the hotel and restaurant industry, entrepreneurs suffer losses, lack working capital and have a high utility burden which results in taxpayers still in arrears. Even some hotels and restaurants have to close permanently because they are unable to cope with the operational costs of the impact of declining visits.

The efforts made by the Bandung Regency Regional Revenue Agency are as follows:

1. Intensive socialization of the community by providing an understanding of the importance of paying taxes to increase awareness and concern for taxes for the continuity of regional development.
2. Providing knowledge about the regulations that apply to hotel and restaurant entrepreneurs, the latest tax regulations, local taxes with a focus on hotel taxes and restaurant taxes.
3. Tax officers build good cooperation with the community so that public trust in tax officials grows.
4. Overcoming obstacles by conducting regular performance evaluations of the Bandung Regency Regional Original Revenue Agency.
5. Tapping box is a device or tool used to record and record all transactions. Tapping boxes are expected to minimize taxpayer leakage and fraud in paying taxes.
6. The government provides tax incentives stipulated in Bandung Regent Regulation No. 27 of 2020 concerning Regional Tax Incentives for Taxpayers Affected by Covid-19 which aims to provide relief to taxpayers and to maintain regional financial stability.

5. CONCLUSION

Local revenue from year to year always increases every year even though it had decreased in 2018. Overall, the average growth rate of hotel tax from restaurant tax is categorized as unsuccessful. Where the growth rate is said to be successful if it has reached 70% - 85%. The contribution of hotel tax and restaurant tax as a whole is still relatively low. This means that every time there is an increase or decrease in the contribution of hotel and restaurant taxes, local revenue does not necessarily increase or decrease, it could be that local revenue is fixed. So, although hotel and restaurant taxes make a relatively low contribution, they still contribute to local revenue. The growth rate and contribution of hotel and restaurant taxes in Bandung Regency have not met the good criteria due to the low awareness of taxpayers, there are still illegal levies by irresponsible officers. And the lockdown policy has made the hotel and restaurant sector suffer losses because their income has decreased dramatically, resulting in taxpayers still in arrears. Even some hotels and restaurants have to close permanently because they are unable to cope with the operational costs of the impact of declining visits.

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