



ANALYSIS OF FACTORS AFFECTING OPTIMIZATION OF HOTEL TAX REVENUE AND RESTAURANT IN NORTH TORAJA DISTRICT

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Abstract

This study aims to test and analyze the analysis of the factors that influence the optimization of hotel and restaurant tax revenue in North Toraja Regency. The implementation of this research is located in North Toraja Regency. This research is a correlational study regarding the factors that influence the optimization of hotel and restaurant tax revenue in North Toraja Regency. The data used in this study is a cross section with an observation period in 2020. The population in this study are employees of the Regional Revenue Agency and hotel and restaurant taxpayers in Tana Toraja Regency. The samples used in this study were 45 people consisting of 30 employees of the Regional Revenue Agency and 15 taxpayers for hotels and restaurants in Tana Toraja Regency. The data used in this study are primary data. Primary data is data obtained through filling out a questionnaire. This study uses the Multiple Linear Regression or Ordinar Least Square (OLS) model. The results of this study indicate the variables of hotel and restaurant data collection, the supervision of tax officers, as well as supporting and operational facilities simultaneously have a positive and significant effect on the optimization of hotel and restaurant tax revenues in North Toraja Regency.

KEYWORDS: Hotel and Restaurant Data Collection, Tax Officer Supervision, Tax Sanctions, Optimizing Hotel and Restaurant Tax Revenues

Introduction:-

The implementation of regional autonomy is focused on the district and city governments so that the regions concerned can develop according to their own capabilities. Therefore, serious efforts must be made by regions to improve regional finances in carrying out their duties, obligations, and authorities in regulating and managing their regional households. Therefore, each region has its own financial policy aimed at increasing the Regional Original Revenue (ROR) which is used to organize regional autonomy which is conceptually expected to have real and responsible capabilities. Law Number 33 of 2004 concerning the financial balance between the central government and regional governments outlines the sources of regional revenue. The sources of regional revenue as referred to in Law Number 33 of 2004 consist of: a) ROR, namely: (1) Regional Tax Results, (2) Results of Regional Retribution, (3) Results of Regional Owned Companies and Other Regional Assets Management Results that are separated. , (4) Other Legitimate Regional Income, b) Balancing Fund, c) Other Legal Regional Income.

Original regional income as a source of regional revenue has an important role in regional development. Regional Original Revenue is a regional income that is very influential in helping the regional economy, especially in the Regional Revenue and Expenditure Budget (RREB) which is used for the benefit of the community. The importance of Regional Original Revenue in supporting fixed income which is used to finance various government activities.

As for one of the Regional Original Revenue that has the potential and a large contribution comes from local taxes. Law Number 28 of 2009 concerning regional taxes and levies regulates the sources of income of each autonomous region, both for the provincial and district and city levels. For the regency and city level, the types of taxes that can be collected according to Law Number 28 of 2009 are hotel tax, restaurant tax, entertainment tax, advertisement tax, street lighting tax, non-metal mineral and rock tax, parking tax, groundwater tax, tax bird's nest wallets, rural and urban land and building taxes, fees on land and buildings. The authority to collect central taxes is exercised by the Ministry of Finance, in this case the Directorate General of Taxes, while the authority to collect regional taxes is left to the respective regional governments, in this case the City or Regional Revenue Service.

Hotel tax and restaurant tax are types of tax that have the potential at this time in line with the development of an area due to increased tourism promotion both at home and abroad. One of the indicators of increasing tourism sector is the increase in hotels, cottages, inns, restaurants, culinary services and various types of buildings that provide temporary shelter services.

According to Law No. 18/1997 on local taxes and levies, hotel taxes are equated with restaurant taxes. However, with the amendment of the Law on regional taxes and levies, the issuance of Law Number 34 of 2000 concerning regional taxes and regional levies and now has been refined by Law Number 28 of 2009, hotel and restaurant taxes are separated into independent tax types which indicate the potential size of the existence of these two taxes in the development of a region.

North Toraja Regency is a division of Tana Toraja Regency which was officially formed on November 26, 2008 based on Law Number 28 of 2008 concerning the formation of North Toraja Regency. As a newly formed district, the optimization of various revenue sectors is absolutely necessary to support the regional development process and to finance government activities. One of them is optimization of hotel and restaurant tax revenues.

In Table 1, the realization of hotel tax revenue in North Toraja Regency from 2015-2018 is presented. The table illustrates that from 2014 - 2016 the realization exceeded the target set but the percentage decreased from year to year, and in 2017 and 2018 did not reach the target, only 83.65 percent and 89.61 percent.

Table 1 Target and Realization of Hotel Tax Revenues in Toraja Utara Regency 2014 - 2018

Fiscal year	Target (Rp)	Realization (Rp)	Persentase (%)
2014	662.000.000,-	754.954.619,-	114,04
2015	957.000.000,-	1.051.931.470,-	109,92
2016	1.183.000.000,-	1.200.125.572,-	101,45
2017	1.800.000.000,-	1.505.617.171,-	83,65
2018	2.000.000.000,-	1.792.141.300,-	89,61

Source: District Revenue Agency. North Toraja

Unlike the case with hotel tax revenue, restaurant tax revenue when viewed from 2014-2018 which is presented in Table 1.2 shows that the realization each year exceeds the planned target. In terms of percentage, in 2014 the percentage of achievement was 131.45 percent and in 2015 the percentage of achievement increased to 168.62 percent, but from 2015-2018 the percentage of achievement had decreased from year to year.

Table 2 Target and Realization of Restaurant Tax Revenue from North Toraja Regency, 2014-2018

Fiscal year	Target (Rp)	Realization (Rp)	Persentase (%)
2014	323.000.000,-	424.595.204,-	131,45
2015	449.000.000,-	757.111.992,-	168,62
2016	758.000.000,-	1.077.910.402,-	142,20
2017	1.522.400.000,-	1.788.645.833,-	117,45
2018	2.000.000.000,-	2.204.351.376,-	110,22

Source: District Revenue Agency. North Toraja

Hotel tax revenue and restaurant tax which are not optimal have an impact on the realization of North Toraja Regency Regional Original Revenue from year to year. Several factors have the possibility of having an effect so that the revenue of Hotel Tax and Restaurant Tax in North Toraja Regency is not optimal. For that it is necessary to do things such as data collection of hotels and restaurants, supervision of tax officers, and supporting and operational facilities.

Literature Review:-

Definition of Tax

According to Law Number 28 of 2007 concerning General Provisions and Tax Procedures, Article 1 paragraph 1, Taxes are mandatory contributions to the State that are indebted by an individual or entity that is compelling under the Law without receiving direct compensation and is used for the State's needs for the amount of -the amount of prosperity of the people. In addition, there are several definitions of tax put forward by experts. According to Soemitro (2004), tax is a transfer of wealth from the people to the State treasury to finance routine expenses and the surplus is used for public saving which is the main source of financing public investment.

The definition of tax given by Soeparman Soemahamidjaja (Bukhori, 2002) states that tax is a transfer of resources from the private sector to the government sector, not the result of a violation of the law, but must be implemented, based on predetermined provisions, without receiving direct and proportional compensation, so that the government can carry out its duties to run the government.

Based on the definition of tax above, both in terms of economics (tax as a transfer of sources from the private sector to the government sector) or juridical understanding (tax is a contribution that can be imposed), it can be concluded about the characteristics contained in the definition of tax as follows: 1. Taxes are collected by the State, both by the central and regional governments, based on the law and implementing regulations. 2. Tax collection implies the transfer of funds (resources) from the private sector (taxpayers pay taxes) to the government sector (tax collectors). 3. Tax collection is intended for general government financing purposes in carrying out government functions both routine and development. 4. It cannot be shown that

there is individual compensation (counter-achievement) by the government for tax payments made by the taxpayer.

Tax revenue

According to Suharno (2012), tax revenue is the income obtained by the government which comes from people's taxes. Not only up to the brief definition above that the funds received in the state treasury will be used for government spending for the greatest welfare of the people. According to Suryadi (2011), tax revenue is the dominant source of state financing for both routine and development expenditures. It is stated that tax revenue can be a source of development financing to support the independence of government financing and be implemented effectively and efficiently.

Regional Income

Regional income which is used for regional development comes from PAD, Balancing Funds, Regional Loans and Other Legitimate income. PAD according to Halim (2001), is the revenue obtained by the region in accordance with the prevailing laws and regulations. PAD is a regional revenue that comes from sources in its own territory based on the applicable laws. According to Law Number 22 Year 1999 concerning regional government and Law Number 25 Year 1999 concerning financial balance between central and regional governments, the sources of regional revenue consist of:

a. Local tax

Is an obligatory contribution made by an individual or entity to a region without a balanced direct compensation, which can be enforced based on the prevailing laws and regulations, which is used to finance the administration of the regional government, the collection authority of which is exercised by the regional government in implementing government administration and development. in the area (Early, 2005).

b. Regional Retribution

Is a mandatory payment from residents to the State because of certain services provided by the State. Retribution (Marihot, 2005) is a regional levy as payment for certain services or permits that are specifically provided and / or given by local governments for the benefit of individuals or entities.

c. Results of Regional Owned Companies

Is a revenue derived from the results of regional-owned companies and regional financial management, local capital participation to third parties (Marihot, 2005). Proceeds from regional-owned companies and other regional assets management results, which are separated, among others, the share of profits, dividends and sales of shares owned by the regions.

d. Other Legal Efforts

Are regional results obtained from business results outside the implementation of regional duties, for example third party receipts and donations, regional property sales (sales of used asphalt drums), giro services receipts (Marihot, 2005).

Definition of Local Tax

The definition of regional tax based on Law Number 28 of 2009 explains that, "regional taxes in general are mandatory contributions to regions that are owed by individuals or entities that are compelling under the law, without being able to receive direct compensation and are used for regional needs for an amount of -the amount of prosperity of the people. Local taxes must be stipulated by regional regulations after obtaining DPRD approval and must not conflict with taxes and central government policies. Before being passed into a regional regulation on regional taxes, local governments must notify the central government for approval. This is done to avoid double taxation on the same tax object.

Hotel Tax

Hotel tax according to Law Number 28 of 2009 is a tax on services provided by hotels. The definition of hotel is a facility for providing lodging or resort services including other related services for a fee, which includes motels, inns, tourist huts, tourism guesthouses, guesthouses, lodging houses and the like as well as boarding houses with more than 10 (ten) rooms. Hotel tax collection in the regions is currently based on a clear and strong legal basis so that it must be obeyed by the public and related parties.

Based on North Toraja Regency Regulation Number 02 of 2011 concerning local taxes, it is explained about the name, object and subject of hotel tax. The object of hotel tax is services provided by hotels with payment, including supporting services as hotel amenities which provide convenience and comfort, including sports and entertainment facilities. Hotel tax subjects are private persons or entities that make payments to private persons or entities operating hotels. Hotel taxpayers are private persons or entities operating the hotel. Taxpayers are hotel entrepreneurs.

Restaurant tax

Restaurant Tax according to Law Number 28 Year 2009 taxes on services provided by restaurants. A restaurant is a facility for providing food and / or drinks for free, which includes restaurants, cafeterias, canteens, stalls, bars, and the like, including catering or catering services. Based on North Toraja Regency Regulation Number 02 of 2011 concerning local taxes, it is explained about the name, object and subject of restaurant tax. The object of restaurant tax is the services provided by the restaurant, including services for the sale of food and / or drinks consumed by the buyer, whether consumed at the service place or at other places. The subject of restaurant tax is an individual or entity that buys food and / or drinks from a restaurant. Restaurant taxpayers are private persons or entities that operate restaurants.

Research Methods:-

This study aims to test and analyze the analysis of the factors that influence the optimization of hotel and restaurant tax revenue in North Toraja Regency. The implementation of this research is located in North Toraja Regency. This research is a correlational study regarding the factors that influence the optimization of hotel and restaurant tax revenue in North Toraja Regency. The data used in this study is a cross section with an observation period in 2020. The population in this study are employees of the Regional Revenue Agency and hotel and restaurant taxpayers in Tana Toraja Regency. The samples used in this study were 45 people consisting of 30 employees of the Regional Revenue Agency and 15 taxpayers for hotels and restaurants in Tana Toraja Regency. The data used in this study are primary data. Primary data is data obtained through filling out a questionnaire. This study uses the Multiple Linear Regression or Ordinar Least Square (OLS) model. The variables in this research are Hotel and Restaurant Data Collection (X1), Tax Officer Supervision (X2), Tax Sanctions (X3), Optimization of Hotel and Restaurant Tax Revenues (Y).

Results:-

Description of Research Results

Validity and Reliability Test Results

Based on literature review, empirical facts in the field and previous research, it was found that data collection, supervision of tax officers and tax sanctions were factors that influenced the optimization of hotel and restaurant tax revenue in North Toraja Regency. In order for the data obtained to provide information and be used in conducting analysis, the validity and reliability tests were conducted. The validity test was carried out by correlating the score of each item with the total score of each attribute, the coefficient formulation used was the Pearson Product Moment Test with the SPSS version 25 program. As shown in Table 3.

According to Sugiyono (2001: 123), the correlation between the total item score is an interpretation by consulting the critical r value. If r count is greater than critical r, then the instrument is declared valid. From the statistical table with $df = (N-2) = (45-2) = 43 = 0.294$. From the validity test carried out on the score of each item with the total score of each attribute in this study, the results of all items of the independent variable and the dependent variable show valid or valid, with the Pearson correlation value between the questions with a total positive above 0.294. .

Table 3 The results of the validity test

Variable	Indicator	R count	R table	Description
Hotel and restaurant listing (X1)	X1.1	0,584	0,294	Valid
	X1.2	0,743	0,294	Valid
	X1.3	0,732	0,294	Valid
	X1.4	0,724	0,294	Valid
	X1.5	0,572	0,294	Valid
Supervision of tax officers (X2)	X2.1	0,654	0,294	Valid
	X2.2	0,672	0,294	Valid
	X2.3	0,659	0,294	Valid
	X2.4	0,835	0,294	Valid
	X2.5	0,543	0,294	Valid
Supporting and operational facilities (X3)	X3.1	0,559	0,294	Valid
	X3.2	0,686	0,294	Valid
	X3.3	0,824	0,294	Valid
	X3.4	0,772	0,294	Valid
	X3.5	0,743	0,294	Valid
Optimization of hotel and restaurant tax revenue (Y1)	Y2.1	0,651	0,294	Valid
	Y2.2	0,657	0,294	Valid
	Y2.3	0,743	0,294	Valid
	Y2.4	0,680	0,294	Valid
	Y2.5	0,554	0,294	Valid

Source: Primary data processed, 2020

Reliability testing with internal consistency was done by testing the instrument only once, then the data obtained were analyzed using Cronbach's Alpha. The concept of reliability according to this approach is consistency between items in an instrument. The level of relationship between question items in an instrument to measure certain variables shows the level of internal consistency reliability of the instrument in question. From the results of data processing, the alpha value of each

variable can be seen in the table as follows:

Table 4. Reliability Test Results

Variable	Cronbach's Alpha	Description
Hotel and restaurant listing (X1)	0,765	Reliabel
Supervision of tax officers (X2)	0,768	Reliabel
Supporting and operational facilities (X3)	0,785	Reliabel
Optimization of hotel and restaurant tax revenue (Y)	0,759	Reliabel

Source: Primary data processed, 2020

In Table 5.2 it can be seen that the reliability coefficient can be accepted using the Cronbach's Alpha reliability > 0.60 (Zeithaml Berry), where the Cronbach's Alpha coefficient for hotel and restaurant data collection variables is 0.765, the Cronbach's Alpha coefficient for the officer supervision variable tax is 0.768, the Cronbach's Alpha coefficient for supporting and operational facilities variables is 0.785, and the Cronbach's Alpha coefficient for the hotel and restaurant tax revenue optimization variable is 0.759. The test results as shown in the table above show a result greater than 0.6 (> 60%), so the measurement is reliable.

Multiple Linear Regression Analysis Test

The data analysis technique used in this research is multiple linear regression analysis with the following equation assumptions:

$$Y = b_0 + b_1X_1 + b_2X_2 + b_3X_3 + e$$

Where :

Y = Optimization of hotel and restaurant tax revenue

X1 = Hotel and restaurant listing

X2 = Supervision of tax officials

X3 = Supporting and operational facilities

b0 = Constant

b1-3 = regression coefficient

e = Residual or random error

By using the tools of the SPSS Version 25 data analysis program, the regression coefficient value for each variable which includes data collection for hotels and restaurants, supervision of tax officials, as well as supporting and operational facilities can be explained as follows:

Table 5 Results of regression calculations

		Coefficients ^a					Collinearity Statistics	
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Tolerance	VIF
	B	Std. Error	Beta					
1	(Constant)	.967	1.020		.948	.349		
	Hotel and Restaurant Listing	.416	.116	.421	3.595	.001	.165	6.072
	Tax Officer Supervision	.303	.100	.301	3.021	.004	.228	4.394
	Supporting and Operational Facilities	.263	.098	.278	2.684	.010	.210	4.755

a. Dependent Variable: Optimizing Hotel and Restaurant Tax Revenues

Source: Primary data processed, 2020

Based on the results of the print out of SPSS Version 25, the coefficients in the regression calculations above are obtained, the regression equation is as follows:

$$Y = 0.967 + 0.416X_1 + 0.303X_2 + 0.263X_3$$

The multiple linear regression equation above can be interpreted as follows:

Rumusan regresi linear berganda di atas diperoleh nilai konstanta sebesar 0,967 mempunyai pengertian bahwa jika skor yang meliputi pendataan hotel dan restoran, pengawasan petugas pajak, serta sarana pendukung dan operasional nilainya tetap/konstan maka optimalisasi penerimaan pajak hotel dan restoran di Kabupaten Toraja Utara mempunyai nilai sebesar

0,967.

1. The regression coefficient value of hotel and restaurant data collection (X1) is 0.416, which means that there is a positive and significant effect of hotel and restaurant data collection on the optimization of hotel and restaurant tax revenues in North Toraja Regency of 0.416 so that if the hotel and restaurant data collection score increases by 1 point it will be followed with an increase in the score of hotel and restaurant tax revenue optimization by 0.416 points.

2. The regression coefficient value of tax officer supervision (X2) is 0.303 which means that there is a positive and significant effect of tax officer supervision on the optimization of hotel and restaurant tax revenue in North Toraja Regency of 0.303 so that if the tax officer supervision score increases by 1 point it will be followed by an increase in score. optimization of hotel and restaurant tax revenues by 0.303 points.

3. The regression coefficient value for supporting and operational facilities (X3) is 0.263 which means that there is a positive and significant effect of supporting and operational facilities on the optimization of hotel and restaurant tax revenue in North Toraja Regency of 0.263 so that if the score for supporting and operational facilities increases by 1 point it will be followed with an increase in the score of hotel and restaurant tax revenue optimization by 0.263 points.

Dominant Testing (Beta Test)

Beta test is to test the independent / independent variables (X) which has the most dominant influence on the dependent / independent variable (Y) by showing the variable that has the highest standardized beta coefficient. Based on the results of data processing using SPSS 25, it can be seen in the following table:

Table 6 Beta test results

Model		Coefficients ^a						
		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	.967	1.020		.948	.349		
	Hotel and Restaurant Listing	.416	.116	.421	3.595	.001	.165	6.072
	Tax Officer Supervision	.303	.100	.301	3.021	.004	.228	4.394
	Supporting and Operational Facilities	.263	.098	.278	2.684	.010	.210	4.755

a. Dependent Variable: Optimizing Hotel and Restaurant Tax Revenues
Source: Primary data processed, 2020

Based on the results of the standardized beta value, it is known that from the variables consisting of hotel and restaurant data collection, tax officer supervision, as well as supporting and operational facilities, the one that has the greatest influence on the optimization of hotel and restaurant tax revenue in North Toraja Regency is the hotel data collection variable. and restaurants (X1) by 0.421 or 42.1%. Meanwhile, the tax officer supervision variable contributed 0.301 or 30.1% and the supporting and operational facilities variables contributed 0.278 or 27.8%.

This study also found the magnitude of the influence of the independent variables on the dependent variable which can be seen from the value of the coefficient of determination (Adjusted R square) and can be seen in the following table:

Table 7 Results of the determination test

Model	R	R Square	Model Summary ^b		
			Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.953 ^a	.908	.901	.535	1.731

a. Predictors: (Constant), Supporting and Operational Facilities, Tax Officer Supervision, Hotel and Restaurant Listing

b. Dependent Variable: Optimizing Hotel and Restaurant Tax Revenues
Source: Primary data processed, 2020

The value of the coefficient of determination (Adjusted R square) is 0.901 which means that the independent / independent variable (X) which includes data collection of hotels and restaurants, supervision of tax officers, and supporting and operational facilities contributes to the optimization of variations in hotel and restaurant tax revenue in North Toraja Regency. amounted to 90.1%, while the remaining 9.9% was influenced by other variables not included in this study.

Discussion:-

The Effect of Hotel and Restaurant Data Collection on Optimizing Hotel and Restaurant Tax Revenues

Data collection is one of the most effective factors in encouraging local tax revenue and levies as an important part of regional revenue. The more complete the data you have, the better the efforts to manage taxes, especially hotel and restaurant taxes.

Through hypothesis testing, it is shown that the tcount of 3.595 is greater than the t table of 2.017, which means that the hotel and restaurant data collection variables have a positive and significant effect on the optimization of hotel and restaurant tax revenue in North Toraja Regency, thus the hypothesis is accepted. This means that improving hotel and restaurant data collection will increase the optimization of hotel and restaurant tax revenue, and vice versa, decreasing hotel and restaurant data collection will reduce the optimization of hotel and restaurant tax revenue.

The results of this study are in line with the opinion expressed by Davey (1988) that the criteria that must be met by a potential income in order to become the object of local taxation are 1) Adequacy and elasticity of revenue from a tax must generate revenue that is able to finance service costs to be issued. 2) Equity (justice), in principle, is that the burden on local government expenditures must be borne by all groups in society according to their ability. 3) The administrative capacity / feasibility of different types of taxes in the regions varies greatly in the amount, integrity and decisions required in their administration. 4) Political agreement on the decision to impose tax depends very much on the sensitivity of the community about taxes and the values that apply in an area. 5) Distortion to the economy with tax implications that minimally affect the economy.

The Effect of Tax Officer Supervision on Optimization of Hotel and Restaurant Tax Revenues

In this regard, one of the duties of the regional government is as the implementation of the guidance activities for taxpayers, apart from counseling activities, regional governments need to carry out supervisory activities. Supervision basically includes research and inspection activities in the field of taxation. The more effective the supervision measures carried out, especially by tax officials, the more optimal the revenue from taxes, especially hotel and restaurant taxes.

Through hypothesis testing, it is shown that the tcount of 3.021 is greater than the t table of 2.017, which means that the tax officer supervision variable has a positive and significant effect on the optimization of hotel and restaurant tax revenue in North Toraja Regency, thus the hypothesis is accepted. This means that increased supervision of tax officers will increase optimization of hotel and restaurant tax revenues, and vice versa, decreasing supervision of tax officers will reduce optimization of hotel and restaurant tax revenues.

The results of this study are in line with the opinion expressed by Hardiningsih (2011) which explains that the optimal regional tax revenue as described in this study, hotel tax and restaurant tax, depends on the quality of services provided, one of which is through the supervision of tax officers. A tax officer in interacting with taxpayers, even though the goal is to carry out supervision, must still be present as the best servant by providing quality services.

The Effect of Supporting Facilities and Operations on Optimizing Hotel and Restaurant Tax Revenues

Through hypothesis testing, it is shown that the tcount of 2.684 is greater than the t table of 2.017, which means that the supporting and operational facilities have a positive and significant effect on the optimization of hotel and restaurant tax revenues in North Toraja Regency, thus the hypothesis is accepted. This means that the increase in supporting and operational facilities will increase the optimization of hotel and restaurant tax revenues, and vice versa, the decrease in supporting and operational facilities will reduce the optimization of hotel and restaurant tax revenues.

Likewise, the results of this study are in line with research conducted by Ambarwati and Suryani (2014). In this study, it was found that work facilities had a significant effect on the performance of village officials in Wonobojo District, Tumanggung Regency. The provision of complete facilities is also used as an incentive to work. An office must have various kinds of work facilities such as office buildings, computers, desks, cupboards and other supporting facilities such as official vehicles.

The Influence of Hotel and Restaurant Data Collection, Tax Officer Supervision, and Supporting and Operational Facilities on Optimizing Hotel and Restaurant Tax Revenues

The hope of the North Toraja Regency government to increase regional revenues from Hotel Tax and Restaurant Tax deserves serious attention which is supported by all OPD within its scope of government. North Toraja Regency, which is known as one of the areas with tourism as a leading sector, is a supporting factor for expectations as outlined in the APBD every year on the side of regional income.

In connection with this research, to increase local revenues, especially those originating from the hotel tax and restaurant tax sectors, it is necessary to integrate organizational resource factors both human and physical resources. The integration of these resource factors is grouped into variables of data collection for hotels and restaurants, supervision of tax officials, as well as supporting and operational facilities.

Because the value of Fcount is 134.270, it means that the independent / independent variable (X) which includes data collection of hotels and restaurants, supervision of tax officers, as well as supporting and operational facilities simultaneously influences the optimization of hotel and restaurant tax revenues in North Toraja Regency can be said to be significant because of The test shows that the results of Fcount = 134.270 are greater than F table = 2.833 or it can be said that Ho is rejected and Ha is accepted.

The value of the coefficient of determination (Adjusted R square) is 0.901 which means that the independent / independent variable (X) which includes data collection of hotels and restaurants, supervision of tax officers, and supporting and operational facilities has contributed to the optimization of hotel and restaurant tax revenues in North Toraja Regency. amounted to 90.1%, while the remaining 9.9% was influenced by other variables not included in this study.

Conclusion:-

Based on the results of the analysis in this study, several conclusions can be drawn as follows:

1. The better the hotel and restaurant data collection conducted by the North Toraja Regency government, the more optimal hotel and restaurant tax revenue will be.
2. The more effective the tax officer is in conducting supervision, the more optimal the hotel and restaurant tax revenue will be.
3. The better and in accordance with the supporting facilities and operational facilities with the needs, the more optimal the hotel and restaurant tax revenue will be.
4. The results of the analysis show that the independent / independent variable (X) data collection of hotels and restaurants, supervision of tax officers, as well as supporting and operational facilities simultaneously have a positive and significant effect on the optimization of hotel and restaurant tax revenues in North Toraja Regency by 90.1% while the remaining 9.9% is influenced by other variables not included in this study.
5. From the research it is also concluded that among the variables of hotel and restaurant data collection, supervision of tax officers, as well as supporting and operational facilities, the hotel and restaurant data collection (X1) is the most dominant factor influencing the optimization of hotel and restaurant tax revenue in North Toraja Regency. with a contribution value of 42.1%.

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