

# Factors that Influence Regional Original Income in Gunungkidul Regency

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## Abstract

This study aims to analyze the factors affecting Local Own-Source Revenue (Pendapatan Asli Daerah) in Gunungkidul Regency. The data used in this research is secondary data in the form of time series data from 2018 to 2022, and the sample consists of 24 tourist attractions in Gunungkidul Regency obtained from the Central Statistics Agency (Badan Pusat Statistik). This study employs regression model selection, including the Common Effect Model (CEM) test, Multicollinearity test, Heteroscedasticity test, Regression Model, and F-test. The results of the study show that the variable PBB-P2 contribution level significantly affects Local Own-Source Revenue. The study also indicates that the variable PBB-P2 growth rate has a significant influence on Local Own-Source Revenue, as shown by the statistical result with a probability value (PROB) of 0.000. Meanwhile, the tourism retribution variable shows no effect on Local Own-Source Revenue, as indicated by the regression coefficient of -0.006. Furthermore, the tourist visit variable also does not affect Local Own-Source Revenue, as seen from the regression test results showing a probability value of tourist visits ( $0.299 > 0.000$ ).

Keywords: PBB Contribution – P2, Tax Growth Rate PBB – P2, Tourism Retribution, Tourist Visits

## INTRODUCTION

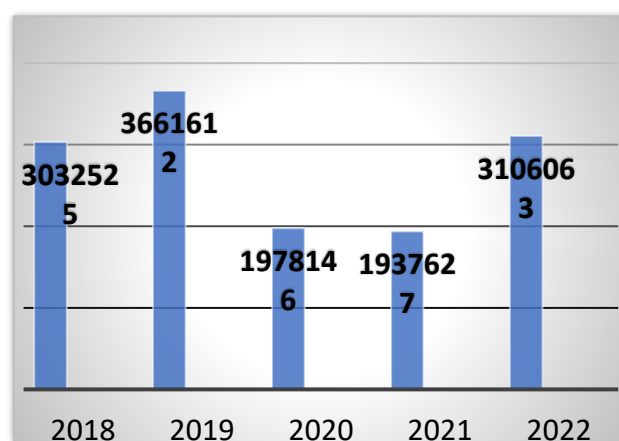
The Indonesian nation can be categorized as a country with an increasing economic level. National development can help improve this economy (Mulyanti and Sunarjo, 2019). In increasing the growth of a country, tax is a significant source of income and greatly influences government operations and the distribution of source income. In addition, the source of state revenue from the taxation sector is the sector that contributes the most to state revenue. Regional taxes are mandatory contributions from regions with debts by individuals or bodies that are coercive based on law, required to the region. This expenditure is used for regional development and government administration without receiving compensation because most of it is used for the benefit of the people and to improve the quality of life of the community (Wicaksono and Setiawan Pamungkas, 2017). According to Gunungkidul Regency Regional Regulation No. 6 of 2017, several types of regional taxes are collected by the Gunungkidul Regency regional government. These include hotel tax, restaurant tax, entertainment tax, advertising tax, street lighting tax, non-metallic mineral and rock tax, parking tax, groundwater tax, swallow's nest tax, rural and urban land and building tax (PBB-P2), and land acquisition fee.

Land and Building Tax is a type of regional tax that is fully regulated by the government in determining the amount of tax. This tax is very important to implement and improve development and increase the prosperity and welfare of the people (Donovan and Amanah 2015). Buildings and land provide benefits and better socio-economic status for individuals or organizations that have rights to them or benefit from them (Jati, 2016).

This study shows that the phenomenon of Gunungkidul Land and Building Tax revenue is still not optimal. Based on the set target, this revenue is still below the existing potential. Local Original Revenue encourages optimizing its people. Land and Building Tax revenue can still be increased, increasing local original revenue. As one of the main sources of Gunungkidul's local original revenue, land and building tax has enormous potential. To overcome problems such as unmaximized revenue, the local government must have clear policies and actions.

Based on the results of previous studies found by Damaiyanti and Setiawan (2014) and previous research by Huda and Wicaksono (2021), this study is in line with both. It shows that although the effectiveness of PBB-P2 collection can be in the very good category, the contribution to PAD is often still relatively low, indicating the need for an increase in targets and Realization to achieve optimal contributions. This reflects the gap between tax collection performance and its impact on regional income.

Land and building tax PBB-P2 does affect local revenue. In addition, this study also affects the tourism sector in Gunungkidul Regency, which is one of the regencies in DIY (Special Region of Yogyakarta), which has various natural and cultural tourism potentials. Various developments have been carried out to support Gunungkidul Regency's potential to become a developing and innovative Regency. According to (Saputra, 2018) Tourism retribution is a regional retribution obtained or collected for the use of facilities by tourism locations (tourist objects) after granting a placement permit from the district or city government. The achievement of local revenue from the tourism sector in Gunungkidul Regency in 2018 - 2022 has reached the target. The target for local revenue for tourism from year to year has been set, so it must try as hard as possible to meet the targeted burden.



**Figure 1.** Graph of the Number of Domestic and Foreign Tourists

*Source: Gunungkidul Tourism Statistics Agency 2022*

Based on the graph above, tourist visits in 2022, 3,106,772 visitors came to Gunungkidul. Of that number, 709 were foreign tourists, while 3,106,063 were domestic tourists. Tourist attractions in Tanjung Sari District were the most visited, totaling 1,167,475 visitors. Many natural and cultural potentials in Gunungkidul can still be developed as alternative tourist destinations. This potential needs attention from related parties, both in the form of promotional support and innovation of the rides provided. Developing this natural potential can undoubtedly improve the welfare of the local community.

Results explain the importance of understanding the public about Local Original Income in support of the potential to increase contribution to obtain an appropriate amount of income targeted each year. There are a number of factors that influence Local Original Income in a study. Urgency in study This own contribution tax land and buildings PBB – P2, which is not yet optimal for achieving the set target. Local Original Income push For Can optimize its people so they can improve each year. So, for That reason, I chose the phenomenon Beca. Use to know to what extent it influences income in original areas in the Regency Mount Kidul. Research This was done For known income original areas in the Regency Gunungkidul in 2018 – 2022. Updates study This is located in use variables. Research previously, according to (Chandra, Sabijono, and Runtu, 2020), only uses three variables, and research according to (Hanafi Ahmad, 2022), also uses three variables. However, in the research, four variables can naturally provide more data and analysis about Regional Original Income from 2018 to 2022 in the Regency Mount Kidul. That study will enrich knowledge and results of further research

about the contribution of sector tourists to Local Original Income in the Regency Gunungkidul. One of them will become a reference for other researchers to give a new framework.

## LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

### Literature Review and Hypothesis Development

State Theory places full responsibility on the state or government to meet the needs of its people without being able to transfer that responsibility to other parties. The concept of state welfare focuses on improving welfare through a more active role of the government in meeting the needs of its citizens. In this context, the state is considered the core of political power that is tasked with regulating human relations in society and maintaining order in society (Sukmana, 2017).

Utility theory focuses on the study of satisfaction or enjoyment obtained by consumers from the goods or services they consume. The higher the satisfaction felt by consumers, the higher the utility value of the goods or services, and vice versa (Wilson, 2016). This reflects the principle that the value of goods or services is determined not only by their physical characteristics but also by the level of satisfaction provided to consumers.

### Locally-generated revenue

According to research by Talangamin et al. (2019), Regional Original Income (PAD) is the income the regional government receives from levies, taxes, and the results of processing regional assets that have been separated. Regional levies, regional taxes, profits from regionally owned companies, and profits from processing regional assets are four types of profits received from the separation of PAD.

### Land and Building Tax Contribution Rate PBB - P2

Contributions are funds provided by members and the community. Furthermore, donations will be managed and used to meet the community's needs. This contribution comes from the acquisition of PBB to its Regional Original Income. If the source of PBB revenue is high and can be optimized, the contribution will increase to its Regional Original Income (Lintong et al., 2018). Contribution analysis determines how much total regional income is used to develop Regional Original Income (PAD). This can provide a clear picture of the government's efforts to increase regional income. The formula for calculating the PBB contribution rate is as follows:

**Table 1.** PBB Contribution – P2

$\text{PBB Contribution - P2} = \frac{\text{Realization of PBB-P2 Revenue}}{\text{Realization of PAD Revenue}} \times 100\%$
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*Source: Raudhatun Wardani (2017)*

### Land and Building Tax Growth Rate PBB – P2

The growth rate is an indicator of the ability of local governments to maintain and accelerate tax increases in subsequent years. Local governments use the growth rate to determine the level of growth in their revenue and expenditure realization and to determine how well they can obtain their financial resources. According to Anggara Sari (2010) To compile a table of the growth rate of land and building tax PBB - P2 in Gunungkidul Regency so that this study can determine the level of development of PBB - P2 tax revenue in Gunungkidul Regency. As for calculating the growth rate of land and building tax revenue PBB - P2 in Gunungkidul Regency, the following formula is used:

**Table 2.** Tax Growth Rate PBB – P2

$$G_{\chi} = \frac{X_t - x(t-1)}{X(t-1)} \times 100\%$$

**Tourism Retribution**

According to research by Nur Hanifah, Suprihati, and Darmanto (2021), tourist attraction levies are fees that tourists or visitors must pay to the owner or manager of a tourist attraction in return for using the facilities that have been provided. Law number 28 of 2009 states that regional taxes are fees that must be paid to pay for the granting of specific permits or services that have been expressly provided and issued by the local government, which are used for the benefit of a legal entity or individual. To calculate tourism levies, use the following formula:

**Table 3.** Tourism Retribution

$$G_{\chi} = \frac{X_{+1} - X}{X(t-1)} \times 100\%$$

*Source: Data processed 2024*

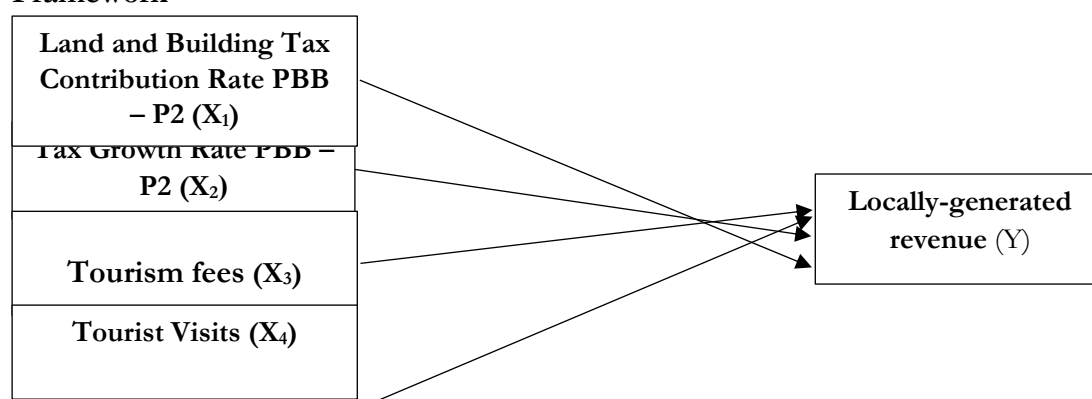
**Tourist Visits**

According to Qadarrochman (2010), Tourists, according to Sammeng, are "people who travel or make temporary visits voluntarily to a place outside their daily residential environment for a specific purpose and do not earn a fixed income in the place visited" (Qadarrochman, 2010) Tourists are measured using the following indicators:

**Table 4.** Tourist Visits

$$G_{\chi} = \frac{X_{+1} - X}{X(t-1)} \times 100\%$$

*Source: Data processed 2024*

**Framework****Figure 2.** Theoretical Framework

## HYPOTHESIS DEVELOPMENT

### **The Influence of Contribution Level on Local Original Income**

Several studies have shown that the contribution of PBB-P2 has little effect on PAD. According to Anisa, Nuraina, and Wihartanti (2019), the contribution of PBB-P2 revenue to PAD in Magetan Regency is meager yearly. Research by Sachintania, Fujianti, and Guarti (2021) showed that the contribution level was deficient from 2013 to 2015. According to Fauziah et al. (2022), the contribution was low, and Utiahman et al. (2016) showed that the contribution to regional income tended to decrease.

H<sub>1</sub> = The level of land and building tax contribution from PBB - P2 (X1) affects Gunungkidul's Original Regional Income (Y)

### **The Influence of the Growth Rate of Land and Building Tax PBB-P2 on Regional Original Income**

According to Yanti (2023), the growth rate of Land and Building Tax revenue is expected to experience favorable growth and tend to increase. If negative growth occurs, this indicates a decline in state revenue performance. Therefore, the regional and central governments need to pay more attention to the performance of the apparatus, especially tax collectors, so that the results of land and building tax collection can be optimized.

H<sub>2</sub> = The growth rate of land and building tax PBB-P2 (X2) affects Gunungkidul's Regional Original Income (Y).

### **The Influence of Tourism Retribution on Local Original Income**

According to (Lusiana, Neldi, and Sanjaya 2021), levies have a positive effect on local revenue (PAD). However, research by Lampunu and Mintarsih (2020) and Dety Lafera (2020) showed different results, namely that tourism levies have a negative effect on PAD. This difference shows that the effect of levies on local revenue can vary depending on many factors, such as management, service quality, and the condition of the tourist attraction itself.

H<sub>3</sub> = Tourism Retribution (X3) has an effect on Gunungkidul Regional Original Income (Y).

### **The Influence of Tourists on Local Original Income**

According to (Alyani 2021), the number of tourists visiting an area has a positive impact on local revenue. The number of tourists visiting an area is closely related to the local revenue itself. Rikayana and Nurhasanah (2020), Sari & Yuliarmi (2018), and Lusiana et al (2021) said that tourists have a positive impact on local revenue.

H<sub>4</sub> = Visit Tourists (X4) have an influence to Gunungkidul Regional Original Income (Y).

## METHODS

### **Research Variables**

According to (Sugiyono, 2018), research variables are characteristics or values of individuals or objects of activity that have certain variables set by researchers to be studied and then conclusions drawn. (Sugiyono, 2018).

Dependent variable is a variable that is influenced or that is the result of the independent variable (Sugiyono, 2018) In this study, the dependent variable (Y) is Regional Original Income.

Independent variables are variables that influence or cause changes or the emergence of dependent variables (Sugiyono, 2018). In this study, the independent variables are the Land and Building Tax Contribution Rate PBB – P2 (X1), Land and Building Tax Growth Rate PBB-P2 (X2), and Tourism Retribution (X3), Tourist visit (X4).

### **Population and Sample Research**

This study uses secondary data obtained from the Gunungkidul Regency data catalog and the Gunungkidul Regency Central Statistics Agency. Data collection was carried out through documentation techniques, namely by obtaining data directly from relevant sources at the research

location. In the study, sampling used time series data techniques. The sample of this study consisted of 24 tourist attractions in Gunungkidul Regency.

### Data Analysis Method

In-depth data analysis techniques to simplify and interpret the collected data. In this study, where the calculation uses E-views 13 Research with a quantitative approach that aims to determine the factors that influence the original regional income. Data analysis techniques in the study using the selection of regression models, namely using the CEM Test, Multicollinearity Test, Heteroscedasticity Test, Regression Model and F Test.

## RESULT AND DISCUSSION

### 1. REGRESSION MODEL SELECTION

**Table 5.** Model Selection

Test	Mark
Chow Test	1,000
Haussman Test	-
Lagrange test	-

*Source: Processed Data (2024)*

This table presents the results of the selection of regression models that show the use of the Common Effect Model, which aims to test whether the panel data used in the study is better analyzed using the Fixed Effect Model or the Random Effect Model. In this study, the selected model is the Common Effect Model; based on the Chow test, the PROB value  $> 0.05$  indicates that this CEM model is the most appropriate to use to determine the analysis of the data.

### MULTICOLLINEARITY TEST

**Table 6.** Multicollinearity Test

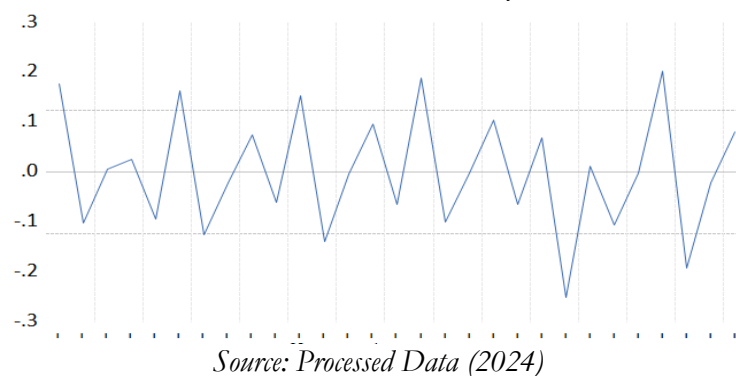
Variable	UN_CONTRIBUTION	GROWTH RATE_UN	RETRIBUTION
UN_CONTRIBUTION	1,000	-0.162	-0.198
GROWTH RATE_UN	-0.162	1,000	0.229
RETRIBUTION	-0.198	0.229	1,000

*Source: Processed Data (2024)*

This multicollinearity test is to determine whether there is a high correlation between the independent variables in the regression model. This study shows that the independent variables tested are PBB Contribution - P2, PBB Growth Rate - P2, and Tourism Retribution. The multicollinearity test is carried out by analyzing the correlation values between these variables. Based on the multicollinearity test, it shows that the table value above has no correlation value between variables whose results show  $> 0.05$  so that it can be interpreted that there is no multicollinearity.

### HETEROKEDACITY TEST

A heteroscedasticity test is conducted to determine whether there is non-constant variability (heteroscedasticity) in the error or residual of the regression model. The heteroscedasticity test in this study was conducted by observing the residual pattern in the regression model used. Based on the results of this test, it can be concluded that the table above the heteroscedasticity test shows that there is no heteroscedasticity.

**Table 7.** Heteroscedasticity Test

## 2. REGRESSION MODEL

**Table 8.** Regression Model Test

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	-1,725	0.098	-17,638	0,000
CONTRIBUTION	16,938	1,041	16,265	0,000
GROWTH RATE	2,506	0.240	10,454	0,000
RETRIBUTION	-0.006	0.004	-1,450	0.150
TRAVELER	0.006	0.006	1,045	0.299
R-squared	0.785			
Adjusted R-squared	0.777			
F-statistic	95,991			
Prob(F-statistic)	0,000			

*Source: Processed Data (2024)*

**\*Sig. 1%**

**\*\*Sig 5%**

**\*\*\*Sig 10%**

The regression model in the study is used to measure and analyze influence variables – variables independent to variable dependent, that is, Local Original Income in the Regency Gunungkidul. Based on results analysis regression This shows that variable UN contribution – P2, rate PBB growth – P2 has a significant influence towards PAD, whereas variable Retribution tourism, tourists No influence to PAD, Regression Model This own F value – statistic in testing show significant results (Prob.  $F < 0.05$ ). This shows that the contribution variable, the rate of growth, has a significant influence. However, the results testing (Prob.  $F > 0.05$ ) shows that in the retribution variable tourism, tourists have No influence on Locally-generated revenue.

**Locally-generated revenue = - 1,725 + 16,938\* PBB Contribution – P2 + 2,506\* PBB Growth Rate – P2 - 0.006 Retribution Tourism - 0.006 Tourists+e**

### F TEST

Based on the F test, the regression equation above is fit to predict the dependent variable from the independent variable, meaning that all independent variables can influence the dependent variable simultaneously. This is proven by the Prob value (F-Statistic)  $0.000 < 0.05$ .

**Hypothesis 1 = 'The level of land and building tax contribution from PBB - P2 (X1) has an effect on Gunungkidul's Original Regional Income (Y)**

According to the results of this study, there is a relationship between the level of PB - P2 contribution to PAD. This is proven by the regression model test; every increase in PBB - P2 by 1% will increase PAD by 16,938, as shown by the sig value  $\leq 0.05$ . PBB - P2 has a positive and significant effect on PAD. This shows that the relationship between PBB - P2 and PAD is seen from the sig statistically.

Therefore, H1 can be recognized/accepted, and PBB - P2 affects PAD through the land and building tax sector, except for the area used for business activities, namely plantations, forestry, and mining.

**Hypothesis 2 = The growth rate of land and building tax PBB - P2 (X2) affects Gunungkidul's Original Regional Income (Y)**

According to the results, there is a relationship between the growth rate of PBB - P2 to PAD; this is proven by the value obtained on average during 2018 - 2022; the growth rate when viewed from the average criteria table is 5% when viewed from the growth rate, the ratio of PBB - P2 revenue growth is very low. The results of these statistics obtained a sig value of 0.000, which was declared accepted, so it means that H2 can be concluded that H2 the growth rate of PBB - P2 has a positive effect on locally generated revenue.

**Hypothesis 3 = Retribution Tourism (X3) influences Gunungkidul Regional Original Income (Y)**

The results of this analysis show that tourism retribution seen from the regression test obtained the results of Constanta (C) have a negative value of -1.725, this shows that if the tourism levy variable is 0, the PAD value is -17.25% or -1.725, the regression coefficient value on the tourism retribution variable shows a negative direction of -0.006. This means that if the tourism retribution variable increases by one unit with the assumption that other independent variables remain constant, then the tourism levy variable will decrease by -0.006 or -0.6%. The results of the tourist levy Prob value show (0.150 > 0.000). This means that the tourism retribution variable does not affect Regional Original Income. This study is supported by previous research according to (Annur Hanafi Ahmad, 2022) the results show that the study does not affect Regional Original Income.

**Hypothesis 4 = Visits Tourists (X4) influence Gunungkidul Regional Original Income (Y).**

The results of this analysis show that tourist visits seen from the regression test obtained the results of Constanta (C) have a negative value of -1.725, this shows that if the tourist visit variable is worth 0, then the PAD value of -17.25% or -1.725 from the coefficient value shows that tourist visits of 0.006, this shows that tourist visits have no effect on Regional Original Income. When viewed from the value of the Prob results, tourist visits are (0.299 > 0.000). This means that the tourist visit variable has no effect on regional original income. The results of the study are in line with previous research according to (Gilang Al Fariz, Fitrie Arianti, 2023) which shows that the number of tourist visits has no effect on Regional Original Income.

## CONCLUSION

Based on the data and discussion that has been described in previous research, the following conclusions can be drawn:

1. Variable Test Results UN contribution – P2 earns a mark from coefficient amounting to (16,938 ≤ 0.05) then variable UN contribution – P2 is influential to Local Original Income. so it is stated that hypothesis 1 is accepted.
2. Growth rate variable to obtain mark coefficient of (2,506 ≤ 0.05) so variable rate PBB growth – P2 against Local Original Income. So, it is stated that the hypotheses are accepted.
3. The Retribution variable does not affect the Regional Original Income obtained from the regression test value obtained by the Prob result (0.150 > 0.000) so it is stated that hypothesis 3 is rejected.
4. The tourist visit variable does not affect the original regional income obtained from the regression test results obtained by Prob (0.299 > 0.000), so hypothesis 4 is declared rejected.

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