



Regional Original Potential and Income in terms of Tourism towards Micro, Small and Medium Enterprises (MSMEs) to International Products (Hotel Tax, Restaurant Tax)

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ABSTRACT

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For this study, the writing of this research uses writing and managing the data by analyzing descriptive historical data and qualitative analysis with a combination of several recommendations from several inputs and analyzes obtained with the latest state of development. Descriptive analysis related to taxpayer collection data, and the contribution value of regional original income.

Keywords:

Local Revenue (PAD),
Hotels,
Restaurants,
MSMEs

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1. Introduction

Since last 8 yearsthe state of Regional Original Income in 2011-2018,Surabaya city tourism continues to grow increasing from year to year. Based on BPS data, GRDP in terms of accommodation, food, and beverages in hotels and restaurants for MSMEs players grew steadily in the 2011-2018 period. This Local Original Income is also a contribution to development growth, in terms of accommodation, food and beverages, MSMEs in restaurants and hotels as well as promotional media for the internationalization of local products.

These tourism activities have the potential to bring in Regional Original Income (Regional Original Income) originating from Hotel Taxes, Restaurant Taxes. Currently, the City of Surabaya already has a legal instrument for the collection of the Regional Original Revenue, namely Regional Regulation Number 4 of 2011 concerning Regional Taxes as has been amended several times to improve and adjust the latest conditions to be carried out in order to maintain order and convenience in the implementation of the government's work.

The increase and development of economic activity in the tourism sector and the world of f & B should also be balanced by maximizing the potential of Regional Original Income in terms of the tourism sector. Therefore, it is necessary to analyze the realization of Regional Original Income so far and the projection of Regional Original Income from the observed years in the future. For the authorities and the government to pay attention to the number of tourists, accommodation facilities and tourist shopping places, because these three variables simultaneously affect the local revenue of Devilian Putri 2014.

Research Framework, Regional Original Revenue is one of the important sources in the Regional Revenue and Expenditure Budget (APBD). Therefore, the collection of Regional Original Income must be carried out optimally. In terms of the tourism sector, there are three types of regional original income, namely:Hotel Tax, Restaurant Tax. In order to assess whether the collectionLocally-generated revenue has been carried out optimally or not, several detailed analyzes and observations can be made regarding the effectiveness of collection, contribution Locally-generated revenue, and tax ratios. Study results from



historical data can be used to predict target achievement, realization, and potential revenue Locally-generated revenue in the next few years Apart from this, the results of the analysis of the study of historical data and data will be complemented by recommendations to improve collection Locally-generated revenue in terms of tourism

2. Method

In accordance with the problems studied, namely to see the problems that connect or influence between two or more variables (Riduwan: 2009:8), namely how the influence of the number of tourists, accommodation facilities and tourist shopping places on local revenue in Surabaya City Regency, to complete the study of this writing, the writing of this research uses writing and managing the data by means of descriptive analysis of historical data and qualitative analysis in combination with several recommendations from the results of several inputs and the analysis obtained is combined with the latest state of development. Descriptive analysis related to data on the effectiveness of collecting taxpayers, and the value of contributions Locally-generated revenue, and the tax ratio in terms of the tourism sector. According to Riduwan (2012: 69) said that data collection techniques are ways that can be used by researchers to collect data.

2.1. Regional Original Income (PAD)

The source of regional revenue refers to the Law on financial balance between the center and the regions, the amount of which is adjusted and harmonized with the division of authority between the central government and regional governments. In this case, the local government is given the right to obtain financial sources in the form of certainty of the availability of funding from the government in accordance with the submitted government affairs, namely the authority to collect and utilize regional taxes and levies, the right to obtain profit sharing from national resources located in the region and other balancing funds. as well as to manage regional wealth and obtain sources of financing with the basic principle that money follows function (Money Follow Function) (Yuwono, 2008).

According to Law No. 33 of 2004, Regional Original Revenue (PAD) is income earned by the region which is collected based on regional regulations in accordance with statutory regulations, consisting of: (a). Regional taxes, (b) Regional levies, (c) Separated regional wealth management results, (d) Other legitimate regional original income Insukindro, et al. (1994) suggested that Regional Original Revenue (PAD) can be seen as one indicator or criteria for measuring the level of dependence of a region on local governments. In principle, the greater the contribution of PAD to the APBD, the less dependence the regional government has on the central government. In the context of implementing Law No. 32 of 2004 and Law No. 33 of 2004,

In developments so far, it can be seen that among all components of Regional Original Income (PAD), regional taxes and regional levies are the largest contributors, so that the assumption arises that Regional Original Income (PAD) is identical to regional taxes and regional levies. Therefore, it can be seen that in general, local governments are more likely to optimally boost their regional PAD sources obtained from local taxes and regional levies compared to other PAD sources, including profits of regionally-owned enterprises, although these sources These others have enormous potential to be developed in the area concerned.

On the other hand, in order to increase the existing potential, the hotel business is experiencing development, management in hospitality is becoming more important. In the hotel business, there is one part, namely the food and beverage department which is very important, where in addition to staying guests, guests also need food and drinks (Parasuraman 1988). This is a challenge for the food and beverage department to maintain and even improve its market position in the midst of increasingly fierce competition. The service has a target or target in order to meet what is expected by consumers as a service provider (S.Hastuti 2019). This is where the promotion of MSMEs will be introduced to the international market. Therefore, hotels and restaurants in the city of Surabaya are required to maintain consumer confidence by improving service quality so that customer satisfaction can increase (R. Lupiyoadi, 2013). The General Manager and Human Resources Development and Food and Beverage Department need to. Carefully and

thoroughly fulfill the satisfaction of the service provider obtained by consumers (D. Priansa June, 2017). The number of guests who visit, the greater the increase in income (Sulistyawati NM, 2015) Number of visitors.

2.2. Value of Regional Original Income in terms of Tourism to Regional Original Income

The development of tourism in an area will bring many benefits to the community, namely economically, socially and culturally and as a contributor to regional original income. To ensure that tourism can develop properly and sustainably and bring benefits to humans and minimize the negative impacts that may arise, tourism development needs to be preceded by an in-depth study, namely by conducting research on all supporting resources. The resources in question consist of natural resources, cultural resources, and human resources (Wardiyanta: 2006:47-48).

2.3. Tax Ratio in terms of tourism

Tax Ratio is a comparison between the amount of tax revenue compared to the Gross Regional Domestic Product (GDP) of a country in percent. Tax Ratio shows the extent to which the government's ability to collect tax revenues or reabsorb gross domestic product from the public in the form of taxes. According to (Amelia, 2014:28) the higher the Tax Ratio of a country, the better the performance of tax collection in that country. Because the higher the value of the rupiah that can be collected as tax revenue from each rupiah of national output. Through this Tax Ratio, a country concludes that the possible amount of tax collected in a period is compared to national income. In the context of tourism and local taxes, the comparison that can be made is the Hotel Restaurant Tax against GRDP from the accommodation, food and beverage sector of MSMEs actors.

2.4. Calculation Method

This calculation uses trend analysis with the following regression equation:

$$Y = a + bX$$

Information:

Y : Projected Trends Year t

a : Intercept

b : *Slope* Trendline

X : Time Period

The formula to get the values of a and b is as follows:

$$a = \frac{\sum Y}{n} \quad b = \frac{\sum XY}{\sum X^2}$$

where n, is the number of years the base point in determining the calculation.

2.5. Qualitative Analysis Methods and Projected Recommendations

With the backward data from 2011 - 2018 and the latest conditions in the field, especially the city of Surabaya and support from the local government and several results of coordination from various elements that exist ranging from facilities provided by the government and even from other parties into a single unit to increase competitiveness with the aim of The main thing is the PAD of Regional Original Income Increases well, starting from the Tourism, Tax, Industry, Restaurant and Hotel Service, it is hoped that the results of this study will evaluate and analyze to find good research results and as expected

3. Result and Discussion

3.1 Projection of Local Revenue Collection in terms of Tourism

The projected targets and final results of each component of Regional Original Income namely Hotel Tax.

Table 1
Restaurant Ta

Year	Hotel Tax		Effectiveness
	Target	Realization	
2011	95,000,000,000	108,205,704,969	114%
2012	100,000,000,000	126,540,958,475	127%
2013	130,000,000,000,000	151.418.187.250	116%
2014	160,000,000,000	181.491,478,039	113%
2015	185,000,000,000	187,821,983,629	102%
2016	195,000,000,000	216,178,680,532	111%
2017	225,000,000,000	233.793.472.823	104%
2018	250,000,000,000	266,962,722,475	107%

Based on the data for 2011-2018, the target and realization of the Hotel Tax have always been achieved, except for the Regional Original Income from hotels in 2012, which was the highest at 127%. The projected target is the lowest percentage in 2015 in the range of 104%. The lowest Hotel Tax rate is recorded as Local Original Income in 2018 which is 107% and the highest is

Table 2.
Regional Original Income in 2012.

Year	Restaurant tax		Effectiveness
	Target	Realization	
2011	115,000,000,000	131,221,555,319	114%
2012	150,000,000,000	172,882,689,664	115%
2013	185,000,400,000	211,755,737,412	114%
2014	225,000,000,000	242.449.158.737	108%
2015	260,000,000,000	289,180,317,131	111%
2016	300,000,000,000	330,838,390,097	110%
2017	350,000,000,000	386,793,643,531	111%
2018	420,000,000,000	451,619,929,636	108%

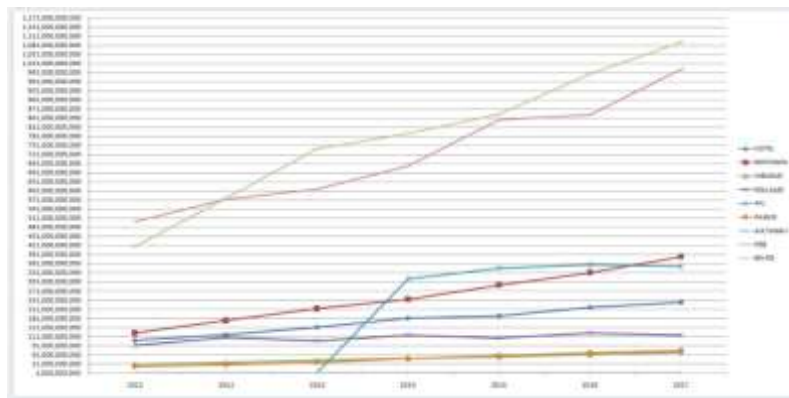
On the basis of the 2011-2018 data reference, the Restaurant Tax target is always achieved in its entirety from existing realizations and targets. The effectiveness of the lowest restaurant tax collection was recorded as Regional Original Income in 2016 which was 110% and the highest was Regional Original Income in 2012 which was 115%.

3.2 Value of Contribution to Regional Original Opinion In terms of the tourism sector to Regional Original Income

Based on data from 2011-2018, the contribution of Regional Original Income in terms of the Tourism sector to Regional Original Income increases every year. The value of the contribution of regional original income in terms of tourism shows an increasing number from 2011 to 2018. Contribution of regional original income in terms of tourism,

Table 6
Regional original income in 2011 – 2018 shows the value of the increasing trend
Hotel and Restaurant Regional Original Revenue Contribution in Surabaya City 2011 - 2018

Year	Hotel Tax	Restaurant tax	Total Contribution
2011	108,205,704,969	131,221,555,319	239,427,260,288
2012	126,540,958,475	172,882,689,664	299,423,648,139
2013	151,418,187,250	211,755,737,412	363,173,924,662
2014	181,491,478,039	242,449,158,737	423,940,636,776
2015	187,821,983,629	289,180,317,131	477,002,300,760
2016	216,178,680,532	330,838,390,097	547,017,070,629
2017	233,793,472,823	386,793,643,531	620,587,116,354
2018	266,962,722,475	451,619,929,636	718,582,652,111



The numerical value in the form of Contribution of Original Regional Revenue in terms of Tourism shown is Regional Original Income in a graph above is the contribution of hotel taxes, restaurant taxes, compared to the total Regional Original Income. The contribution of Surabaya City's Original Regional Revenue still needs to be improved, considering that the city of Surabaya is an administrative city and the center of the capital city of East Java province which must be able to provide an example and must have a contribution value of Tourism Regional Original Income which is higher than the Regional Original Revenue of the city or district that another in one area of East Java province. On the other hand, the city of Surabaya does have urban characteristics with hotels and restaurants that vary from low standard to 5 star quality (five).

Table 4. Potential Analysis and Projection of Regional Original Income in terms of Tourism

Year	Hotel Tax Target Projection	Hotel Tax Realization Projection	Effectiveness Projection
2019	45,000,000,000	294,818,627,528	103.45%
2020	295,000,000,000	309,917,945,917	105.06%
2021	310,000,000,000	318,960,916,280	102.89 %
2022	325,000,000,000	340,022,563,537	104.62 %
2023	345,000,000,000	358,053,923,163	103.78%
2024	360,000,000,000,000	370,339,038,653	102.87%
2025	379,000,000,000	393,729,047,015	103.89 %
2026	395,000,000,000	402,054,673,197	101.79%
2027	409,000,000,000,000	420,249,578,753	102.75%
2028	430,000,000,000	445,000,000,000	105.81%
2029	450,000,000,000	465,000,000,000	103.33 %
2030	475,000,000,000	489,000,000,000	102.95%

With the projection of analytical calculations within the next 11 years, it is hoped that there will be various strategies carried out by the government and collaboration with the private sector for a development goal that is evenly distributed and integrated with all elements of society, with this it can be concluded that the increasingly rapid growth of hotels at the international level, it is hoped that the promotion of food and beverage products, MSMEs from here can raise local products to the international arena or what we often call the internationalization of MSMEs

Table 5. Potential Analysis and Projection of Regional Original Income in terms of Tourism

Year	Restaurant Tax Target Projection	Restaurant Tax Realization Projection	Effectiveness Projection
2019	465,000,000,000	470,818,627,528	101.25%
2020	485,000,000,000	495,917,945,917	102.25%
2021	501,000,000,000	510,960,916,280	101.99 %
2022	525,000,000,000	535,022,563,537	101.91%
2023	545,000,000,000	559,053,923,163	102.58%
2024	575,000,000,000	598,339,038,653	104.06 %
2025	601,000,000,000	615,729,047,015	102.45%
2026	625,000,000,000	635,054,673,197	101.61%



2027	645,000,000,000	655,249,578,753	101.59 %
2028	660,000,000,000	671,000,000,000	101.67%
2029	675,000,000,000	685,000,000,000	101.48%
2030	689,000,000,000,000	700,000,000,000,000	101.60%

4. Conclusion

From the data and projected calculations in terms of the hotel and restaurant tax sector, Regional Original Income in terms of the Surabaya City Tourism sector Based on the results of the data and survey results, this research can make a conclusion that there are several strategic steps which can be done in the context of optimizing Hotel and Restaurant Taxes, are as follows: An attraction for foreign investors to invest funds or capital or cooperation with Indonesian entrepreneurs to build international and national scale hotels that can absorb labor and increase the promotion of traditional food and beverages or MSMEs to be promoted to Go International in the hotel. Establish cooperation in any field and discount promos so that there are transactions with these existences. And this will also happen tax payment transactions at the hotel Crowded event "night life" in the city of Surabaya One of the reasons why tourists stay in the city of Surabaya is because of the nightlife. The life of the city of Surabaya becomes local revenue at night. This makes tourists tend to choose to stay in the city of Surabaya because it is more "live" at night. By reviving the nightlife such as culinary or other activities at night, it is hoped that it will attract more tourists to always stay in the city of Surabaya and make transactions to purchase food and drinks at restaurants or restaurants. Thus, the amount of Hotel Tax and Restaurant Tax that can be collected will increase. This is also one of the promotions to introduce food and beverages for MSMEs to go International. Improving socialization and understanding related to Regional Original Income Taxpayers for Hotel and Restaurant customers. This outreach activity needs to continue to be carried out to increase understanding as well as awareness to pay taxes and be aware of taxes. Original Regional Income for hotel and restaurant entrepreneurs, it is necessary to explain how the important role of hotel and restaurant taxes on Original Regional Income for the value of contributions arising from this. Continuing the installation of recording tools for hotel and restaurant Regional Original Income transactions by taking into account the readiness of hotels and restaurants in an integrated system with agencies and hotel and restaurant organizers and other events. This effort must be continued to optimize the collection of Hotel Tax and Restaurant Tax in Surabaya City.

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