Abstract

Regional indigenous revenue describes the self-reliance of an area, causing areas to compete to increase PAD. Hotel and Restaurant tax is a very potential component in contributing to the PAD in the Bandung Raya region, considering the number of hotels and restaurants in the area of Bandung Raya is constantly increasing. This study titled effectiveness Influence, Contribution, Hotel tax growth and restaurant against the acceptance of regional original revenue (PAD) in Bandung Raya year 2008-2018. The purpose of this research is to explain the influence of Hotel and restaurant tax revenues on partial or simultaneous local revenue from the Hotel's tax receipt variables, restaurant tax receipts, and regional genuine revenue on Department of each area in Bandung Raya. The research method used is a descriptive method with case studies. Statistical testing uses a regression analysis of the data panels, where partial influence is tested using T-tests and simultaneous influences tested using the F test and using the potential analysis of Hotel tax and restaurant tax potentials.

In this research, authors use a significance rate of 5%. Through the two-way T-Test resulted in a partial conclusion that there was a significant influence, the contribution of free variables during the period of research ranging from the year 2008-2018 both simultaneous have an effect of 67.8% while the remaining 32.2% by Other variables not included in the study.

Keywords: effectiveness, contributions, growth, PAD.