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THE INFLUENCE OF THE NUMBER OF HOTELS, THE NUMBER OF TOURISTS, AND THE LENGTH OF STAY OF TOURISTS ON TOURISM LEVY REVENUE IN CENTRAL JAVA IN 2017-2022

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Abstract:

This study aims to examine the effect of the number of hotels, the number of tourists, and the length of stay of tourists on tourism levy revenue in Central Java in 2017-2022. The research method used is multiple linear regression analysis method. This research uses secondary data obtained from the Central Java Statistics Agency (BPS) and the DGT of the Ministry of Finance of the Republic of Indonesia. From the results of the analysis conducted in this study, it can be concluded that the number of hotels and the number of tourists have a positive and significant effect on tourism levy revenue. While the length of stay of tourists has a positive but insignificant effect on tourism levy revenue. Then the number of hotels, the number of tourists, and the length of stay of tourists simultaneously affect the revenue of tourism levy.

Keywords: Tourism Levy Revenue; The Number of Hotels; The Number of Tourists; The Length of Stay of Tourists

Background

In the National Medium-Term Development Plan (RPJMN) 2015-2019 and continued in the RPJMN 2020-2024, the tourism sector is one of the national priority sectors to strengthen economic resilience for quality growth (Mandala, 2020). The growth of the tourism sector is expected to increase net exports (services) and fiscal sustainability. In the 2020-2024 RPJMN development agenda, the government set several tourism targets, namely increasing investment and added value, increasing labor productivity and job creation, strengthening the pillars of economic growth and competitiveness, and increasing high value-added exports (Mun'im, 2022). The tourism sector is an important contributor to global economic growth and employment, making it one of the most important sectors in the global economy. Thus the tourism sector can also be considered as one of the most important factors as a contributor to the Gross Domestic Product (GDP) (Rahmi, 2020).

According to the Central Bureau of Statistics, the contribution of tourism to the National GDP fluctuates, where there is an unbalanced increase and decrease. In the period 2013 to 2022, the highest tourism contribution occurred in 2019, which amounted to 4.8 percent. However, in the following year, 2020, the contribution of tourism decreased to 4.05 percent. The decline in the percentage of tourism's contribution to the National GDP fell even more sharply in 2021, which



became 2.4 percent. Tourism and Creative Economy Minister Sandiaga Uno stated that the COVID-19 pandemic affected many sectors and the tourism sector was one of the sectors affected (Amaliyah & Musa, 2022).



Figure 1.1 Development of Regional Original Revenue of Central Java in 2013 – 2022

Based on data from the DJPK of the Ministry of Finance of the Republic of Indonesia, Central Java as the largest region in the Java archipelago has the lowest regional income in 2022 compared to East Java and West Java. This shows that Central Java Province still has not maximized the potential for regional revenue. Retribution revenue in Central Java is the revenue that contributes the least to PAD from 2017 to 2022.

Central Java has enormous potential to develop the tourism sector that can contribute to retribution revenue. This is proven by Central Java being awarded the Indonesia Attractiveness Award (IAA) Gold Category for Large Provinces in the Tourism Sector, from Frontier Group & Tempo Media Group in 2019. The award was given because Central Java is considered to have excellent tourism attractiveness (Sinoeng, 2019). The superiority of tourism owned by Central Java Province is not in line with the unstable tourism sector levy revenue. According to BPS Central Java (2020) by applying the International Recommendations on Tourism Statistics (IRTS) method, the role of the tourism sector in Central Java's economic contribution continues to fluctuate, which has an impact on Central Java's PAD.

Tourism is one of the key sectors of a region's economic development. Based on the unstable data of tourism levy revenue in Central Java, it indicates the lack of public awareness in contributing directly to the levy revenue, in order to help increase local revenue through local levies. Meanwhile, if tourism in a region can be developed, it will bring economic benefits and become a source of income for the region (Saputra, 2016). Thus, local governments need to pay more attention to the tourism sector in order to attract tourists to tourist destinations in Central Java. The increasing number of tourist attractions will show the increasing diversity of tourist attractions in Central Java. One of the factors that influence tourist interest in visiting tourists is tourist attraction. If the attractiveness increases, then the interest of tourists to visit will also increase (Budiman, 2019).



The conditions of the number of tourists, the number of hotels, and the length of stay of tourists have indeed increased a lot. However, in terms of growth, there is no consistency where the growth fluctuates from 2017 to 2022. This affects the tourism levy revenue which also fluctuates. Therefore, the Central Java Provincial Government is required to explore and manage its tourism potential to obtain revenue through new breakthroughs in an effort to finance regional expenditures through retribution from tourism objects in each region. One way to obtain these funds is by improving the quality of the tourism sector. The instability of tourism levy revenue that is not in accordance with the existing tourism potential is one of the problems that must be resolved because it greatly affects the Regional Original Revenue (PAD).

Therefore, other research is needed that can help strengthen the analysis related to tourism levy revenue and is expected to be able to help formulate better policies to stabilize levy revenue so that it is in accordance with the tourism potential of Central Java and increase Regional Original Revenue (PAD).

THEORETICAL FRAMEWORK

Retribution Revenue

In relation to tariffs or user charges or retribution, Ronald C. Fisher (1996) states that "User charges are prices charged by governments for specific services or privileges and used to pay for all part of the cost of providing those services, of which one function is to make consumers face the true cost of consumption decisions, and creating an incentive for efficient choice". A levy is a price charged by the government for a particular service or privilege and used to pay for all the costs of providing that service. One of the purposes of these tariffs is to give consumers an understanding of the true costs of their decisions about what they buy and encourage them to make better decisions.

According to Law Number 23 of 2014, a region is given broad, real, and responsible authority to manage its own financial resources. In managing its finances, the local government refers to the applicable laws and regulations as the basis for government policy on the management of local revenue. Local retribution as one of the sources of regional own-source revenue (PAD) is explained in Law Number 28 of 2009 concerning local taxes and local retribution as a levy made by the local government as payment for certain services or permits provided by the local government for the benefit of individuals or organizations.

The theory of retribution originated from James McMaster (1991), who is a lecturer in economics at the School of Administrative Sciences in Canberra, Australia, who stated two principles underlying retribution, namely the benefit principle and the ability to pay principle. In the benefit principle, people who get enjoyment directly from a service should pay according to their needs. Meanwhile, in the ability to pay principle, a levy rate should be imposed in accordance with the ability of the levy payer. So that the lower the income of the levy payer, the lower the price charged.

Furthermore, the theory of retribution according to Ronald C. Fisher (1996), explains that there are two objectives that must be achieved when setting retribution rates. The first objective is that the levy should make the levy payer face the real price of consumption decisions and create incentives for efficient choices. The second objective is to reduce the dependency of financing from local taxes.



Hotel

The definition of a hotel is explained in the Decree of the Menparpostel No. KM/37/PW/304/MPPT-86, namely as a type of accommodation that manages commercially either part or all of the building to provide lodging, food, and drinks, as well as other services to the public. The American Hotel and Motel Associations (AHMA) in the journal (Soewarno et al., 2021) defines a hotel as a place that offers lodging, food, and drinks, as well as other services, for rent to guests or individuals who stay for a limited period of time.

According to Sulastiyono in the journal Susepti et al., (2017), explains that a hotel is a type of commercially managed accommodation where everyone has the ability to get services, lodging, food and drinks. According to Hermawan et al. (2018), said that a hotel is a business or industrial service that is managed commercially. Furthermore, according to Smaradhana and Lutfie in the journal (Nur & Fadili, 2021), hotels are companies that focus on the service sector and have the idea of combining products and services. Accommodation or hospitality providers usually offer a variety of products, including hotel architectural design concepts, interior and exterior building designs, room atmosphere, catering facilities, and all the facilities included in them. Meanwhile, the various forms of services sold to customers include the attitude of hospitality in providing services and the ability of hotel staff to serve visiting customers.

Travelers

Law Number 10 of 2009 explains that a tourist is a person or group of people who visit a certain place for the purpose of recreation, personal development, or studying the uniqueness of the tourist attraction being visited for a temporary period of time. The World Tourism Organization (2012) also defines tourists as "a person who travels to destinations outside his/her residence and working place, and stays for at least 24 hours for the purpose of leisure or business". Tourists are intended as visitors who stay for at least 24 hours in the country they visit for the purpose of travel.

Tourists are individuals or groups who travel for purposes such as rest, business, medicine, or religion and study. He is considered a tourist if he travels and leaves his place of residence for a while (Sugijama, 2011). The definition of tourists according to the Big Indonesian Dictionary is people who travel, travelers, or tourists. So it can be concluded that a tourist is someone who is traveling to a place with the aim of recreation.

Length of Stay

Tourist Length of Stay is the amount of time tourists spend staying in a hotel. The longer tourists stay, the more they spend and contribute economically. Travelers use travel information centers and other people to learn about attractions and activities at their destination. The length of the trip may vary. Travelers stay and choose objects and events in the destination area (Kozak & Decrop, 2009).

According to (Suastika & Yasa, 2015) explains that the length of stay of tourists or length of stay is the number of nights or days spent by a foreign tourist outside the country of residence. Meanwhile, according to the Central Bureau of Statistics, the length of stay of tourists is defined as the number of nights the bed is used divided by the number of guests staying at the accommodation.



METHOD

The research method used by researchers is descriptive quantitative research with a correlational research approach. Hardani et al. (2020) state that descriptive research is research that aims to explain systematically and accurately about symptoms, facts, or population events in certain areas. Meanwhile, according to Sugiyono (2016), research with a correlation approach is research that aims to find a relationship between two or more variables.

The analysis used in this study is multiple linear regression analysis for panel data. Multiple linear regression analysis is used with the aim of knowing how much influence the independent variable has on the dependent variable. Where the independent variables (independent variables) in this study are the number of hotels, the number of tourists, and the length of stay of tourists. While the dependent variable (dependent variable) in this study is tourism retribution income.

RESULT

Basic Assumption Test

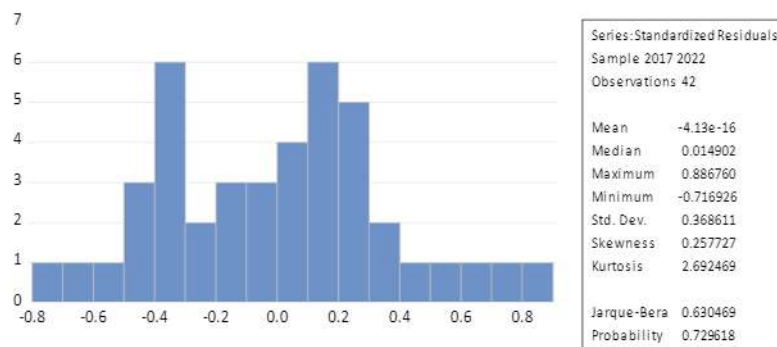


Figure 4.1 Normality Test Results

Based on the graph of the normality test results above, it is obtained that the probability value is 0.729618 and the Jarque-Bera value is 0.630469. So it can be interpreted that the residuals are normally distributed because the probability result > 0.05 and the Jarque-Bera value < 2 .

Classic Assumption Test

Multicollinearity Test

	X1	X2	X3
X1	1.000000	0.554794	0.313314
X2	0.554794	1.000000	0.022386
X3	0.313314	0.022386	1.000000

Table 4.1 Multicollinearity Test Results

Multicollinearity test results, it is known that the results of the average value of the correlation between independent variables are less than 0.80 so that there is no multicollinearity problem in the model that has been fulfilled.



Heteroscedasticity Test

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	-0.102042	0.470935	-0.216679	0.8296
X1	0.010466	0.080412	0.130159	0.8971
X2	0.049193	0.041987	1.171629	0.2486
X3	0.071571	0.124329	0.575660	0.5682

Table 4.2 Heteroscedasticity Test

From the table of heteroscedasticity test results above, the probability value of X1, X2, and X3 is more than 0.05. So it can be concluded that there is no or free from heteroscedasticity problems.

Hypothesis Testing

Panel Data Regression Analysis

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	0.393787	0.702906	0.560227	0.5786
X1	0.533476	0.132619	4.022618	0.0003
X2	0.113432	0.052176	2.174003	0.0360
X3	0.201159	0.162723	1.236204	0.2240

Effects Specification		S.D.	Rho
Cross-section random		0.339389	0.7316
Idiosyncratic random		0.205589	0.2684

Weighted Statistics			
Root MSE	0.196484	R-squared	0.427840
Mean dependent var	0.813434	Adjusted R-squared	0.382669
S.D. dependent var	0.262907	S.E. of regression	0.206567
Sum squared resid	1.621456	F-statistic	9.471654
Durbin-Watson stat	2.092188	Prob(F-statistic)	0.000084

Unweighted Statistics			
R-squared	0.730396	Mean dependent var	3.388336
Sum squared resid	5.570843	Durbin-Watson stat	0.608954

Table 4.3 Random Effect Model

Based on the results of table 4.4 above, it shows that the variable number of hotels (X1) is significant at 0.0003, the variable number of tourists (X2) is significant at 0.0360, and the variable length of stay of tourists (X3) is not significant at 0.2240.



T Test

Dependent Variable: LOG_Y
Method: Panel EGLS (Cross-section random effects)
Date: 01/09/24 Time: 01:38
Sample: 2017 2022
Periods included: 6
Cross-sections included: 7
Total panel (balanced) observations: 42
Swamy and Arora estimator of component variances

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	0.393787	0.702906	0.560227	0.5786
X1	0.533476	0.132619	4.022618	0.0003
X2	0.113432	0.052176	2.174003	0.0360
X3	0.201159	0.162723	1.236204	0.2240

Tabel 4.4 T Test Result

From the results of hypothesis testing, it is known that the variable number of hotels has a t-count value of 4.022618 which is greater than the t-table of 1.686. So it can be concluded that the number of hotels has a partial influence on retribution income. The variable number of tourists has a t-count value of 2.174003 which is greater than the t-table of 1.686. So it can be concluded that the number of tourists has a partial influence on retribution income.

The tourist length of stay variable has a t-count value of 1.236204 which is smaller than the t-table of 1.686. So it can be concluded that the length of stay of tourists has a partial influence on retribution income.

F Test

R-squared	0.427840
Adjusted R-squared	0.382669
S.E. of regression	0.206567
F-statistic	9.471654
Prob(F-statistic)	0.000084

Table 4.5 F Test Result

Based on the results of the F Statistical Test above, the f-count value of 9.471654 is greater than the f-table (3; 37) which is 2.86. So it can be concluded that the independent variable (free) simultaneously affects the dependent variable (bound).

Test Coefficient of Determination

R-squared	0.427840
Adjusted R-squared	0.382669
S.E. of regression	0.206567
F-statistic	9.471654
Prob(F-statistic)	0.000084

Table 4.6 Coefficient of Determination Test Result



Based on the results of the coefficient of determination test above, it can be seen that the Adjusted R-squared value is 0.382669, which means that the independent or independent variables in this study, namely the number of hotels, the number of tourists, and the length of stay of tourists can explain the dependent variable (bound) by 0.382669 or 38% while the other 62% is explained by other free variables outside this study.

DISCUSSION

Effect of Number of Hotels on Tourism Retribution Revenue

The result of panel data testing shows that the number of hotels has a positive influence on retribution revenue. Based on the t-test result on the number of hotels, the t-count is $4.022618 > t$ -table of 1.686. The probability value is $0.0003 < 0.05$ which is used as the significance level limit. The positive value on the t-count means that there is a positive relationship between the variables of this study. Thus, it can be concluded that partially the number of hotels has a positive and significant influence on retribution revenue in Magelang Regency, Rembang Regency, Brebes Regency, Surakarta Regency, Semarang City, Pekalongan City, and Tegal City from 2017 to 2022.

This is in accordance with the hypothesis that the number of hotels is expected to have a positive and significant effect on tourism sector levy revenue. In line with research conducted by (Achmad et al., 2021) which says that the number of hotels has a significant and positive effect on tourism sector levy revenue which is reinforced by research conducted by (Sutrisno, 2013) also says that the number of hotels has a significant effect on tourism levy revenue. Another study was also conducted by (Destianingsih & Setiarini, 2021) that the number of hotel units has a positive and significant effect on retribution income.

The number of hotels has a positive and significant effect, indicating that the increase in hotel construction has shown that the number of hotels will affect the facilities and quality offered by the Magelang Regency, Rembang Regency, Brebes Regency, Surakarta Regency, Semarang City, Pekalongan City, and Tegal City, which will bring in tourists both from within and outside the country which will have a positive impact on retribution income. This is in accordance with the tourism supply according to Medlik (1980) in (Ariyanto, 2005) that tourism supply is influenced by four aspects, one of which is the aspect of amenities or facilities where the facilities in question are hotels.

Effect of Number of Tourists on Tourism Levy Revenue

The result of panel data testing shows that the number of tourists has a positive influence on retribution income. Based on the results of the t-test on the number of tourists, the t-count is $2.174003 > t$ -table of 1.686. The probability value is $0.0360 < 0.05$ which is used as the significance level limit. The positive value on the t-count means that there is a positive relationship between the variables of this study. Thus, it can be concluded that partially the number of tourists has a positive and significant influence on retribution revenue in Magelang Regency, Rembang Regency, Brebes Regency, Surakarta Regency, Semarang City, Pekalongan City, and Tegal City from 2017 to 2022. This is in accordance with the hypothesis that the number of hotels is expected to have a positive and significant effect on tourism sector levy revenue. In line with research conducted by (Achmad et al., 2021) which says that the number of tourist visits has a positive and significant effect on retribution income.

The large number of tourists visiting tourist attractions is one of the indicators that affect tourism demand. According to Melnish and Goeldner (1986) in (Yuwana, 2010) tourism demand is influenced by the number or quantity of tourists who come, what means of transportation are used, how long the tourists stay, and how much money is spent by tourists.



Effect of Length of Stay of Tourists on Tourism Retribution Revenue

The results of panel data testing show that the length of stay of tourists has a positive influence on retribution income. Based on the results of the t-test on the length of stay of tourists, the t-count is 1.236204 > t-table of 1.686. The probability value is 0.2240 > 0.05 which is used as the significance level limit. The positive value on the t-count means that there is a positive relationship between the variables of this study. Thus it can be concluded that partially the length of stay of tourists has a positive and insignificant influence on retribution revenue in Magelang Regency, Rembang Regency, Brebes Regency, Surakarta Regency, Semarang City, Pekalongan City, and Tegal City from 2017 to 2022.

This is not in accordance with the hypothesis that the length of stay of tourists is expected to have a positive and significant effect on tourism sector levy revenue, but according to the results of panel data regression, it shows that the length of stay of tourists has a positive but insignificant effect on tourism levy revenue. Another study conducted by (Sagung I. S. P. Sari & Yuliarmi, 2018) also said that the length of stay of tourists did not have a significant effect on local revenue where revenue was not significant. Strengthened by research conducted by Wijaya (2011) which states that the length of stay of tourists is not significant to retribution revenue because of the existence of illegal villas that have not been registered with the local government, resulting in economic leakage in tourism.

CONCLUSION

Based on the results of the research conducted in the previous chapter on the influence of the number of hotels, the number of tourists, and the length of stay of tourists on tourism levy revenue in Magelang Regency, Rembang Regency, Brebes Regency, Surakarta Regency, Semarang City, Pekalongan City, and Tegal City from 2017 to 2022, there are several conclusions, namely:

1. Partially, the number of hotels has a significant positive effect on Tourism Levy Revenue in Magelang Regency, Rembang Regency, Brebes Regency, Surakarta Regency, Semarang City, Pekalongan City, and Tegal City from 2017 to 2022. This is shown from the regression coefficient value of the variable number of hotels (X1) of 4.022618 with a probability of 0.0003.
2. Partially, the number of tourists has a significant positive effect on Tourism Levy Revenue in Magelang Regency, Rembang Regency, Brebes Regency, Surakarta Regency, Semarang City, Pekalongan City, and Tegal City from 2017 to 2022. This is shown from the regression coefficient value of the variable number of tourists (X2) of 2.174003 with a probability of 0.0360.
3. Partially, the length of stay of tourists has a positive but insignificant effect on Tourism Levy Revenue in Magelang Regency, Rembang Regency, Brebes Regency, Surakarta Regency, Semarang City, Pekalongan City, and Tegal City from 2017 to 2022. This is shown from the regression coefficient value of the variable number of hotels (X1) of 1.236204 with a probability of 0.2240.
4. Simultaneously, the number of hotels, the number of tourists, and the length of stay of tourists on Tourism Levy Revenue in Magelang Regency, Rembang Regency, Brebes Regency, Surakarta Regency, Semarang City, Pekalongan City, and Tegal City from 2017 to 2022. This is shown from the f-count coefficient value of 9.471654.



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