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INFLUENCE OF THE EFFECTIVENESS OF HOTEL TAX, RESTAURANT TAX, AND ENTERTAINMENT TAX REVENUE ON THE EFFECTIVENESS OF LOCAL REVENUE WITH ECONOMIC GROWTH AS A MODERATING VARIABLE

(EMPIRICAL STUDY ON DISTRICTS/CITIES IN JAMBI PROVINCE FOR THE PERIOD 2017-2023)

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Abstract
This study aims to determine the effects of hotel tax, restaurant tax, and entertainment tax revenues on the effectiveness of local revenue (PAD) collection, with economic growth as a moderating variable, in the Regencies/Cities of Jambi Province for the period 2017–2023. This study is quantitative research using secondary data. The population in this study consists of Regencies/Cities in Jambi Province for the period 2017–2023. The sampling technique used is saturated sampling. A total of 77 data samples were examined in this study. Data analysis was conducted using multiple linear regression analysis and Moderating Regression Analysis (MRA), with IBM SPSS Version 29 as the analytical tool. The results of the study show that (1) the effectiveness of hotel tax revenue has no significant effect on the effectiveness of local revenue collection. (2) The effectiveness of restaurant tax revenue has a significant effect on the effectiveness of local revenue collection. (3) The effectiveness of entertainment tax revenue has no significant effect on the effectiveness of local revenue collection. (4) Economic growth is not able to moderate the effect of the effectiveness of hotel tax revenue on the effectiveness of local revenue collection. (5) Economic growth is not able to moderate the effect of the effectiveness of restaurant tax revenue on the effectiveness of local revenue collection. (6) Economic growth is not able to moderate the effect of the effectiveness of entertainment tax revenue on the effectiveness of local revenue collection.

Keywords: Effectiveness of Hotel Taxes; Effectiveness of Restaurant Taxes; Effectiveness of Entertainment Taxes; Effectiveness of Local Own Revenue; Economic Growth

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INTRODUCTION

Indonesia is a vast country that requires the government to optimize governance across its regions. One approach to achieving this objective is implementing a regional autonomy policy.

According to Law Number 23 of 2014 concerning Regional Government, regional autonomy refers to the rights, authority, and responsibilities granted to autonomous regions to independently regulate and manage governmental affairs and local community interests within the framework of the Unitary State of the Republic of Indonesia. The central government delegates broad authority to local governments to manage their respective administrative affairs, including matters of authority and financing, to promote public welfare, deliver quality public services, empower local communities, and foster equitable development throughout Indonesia (Nurcahyani & Jaeni, 2023).

The implementation of regional autonomy to achieve development objectives cannot be separated from a crucial aspect: the financial capacity of local governments and their ability to meet regional financial needs. Regional finances used to fund autonomous regions are derived from several sources of local revenue, including locally generated revenue (Pendapatan Asli Daerah), intergovernmental fiscal transfers, and other legitimate income. Locally Generated Revenue refers to income collected based on local regulations to finance autonomous regions, sourced from the respective local potential. (Kamaroellah, 2021). Higher locally generated revenue will enhance the quality of public services provided to the community. One significant source of locally generated revenue that holds great potential to support welfare, services, community empowerment, and regional development is the local tax sector. (Adi dkk., 2020).

The collection of local taxes is one of the leading indicators contributing significantly to Locally Generated Revenue (Pendapatan Asli Daerah) in the implementation of local government activities, including community empowerment and regional development. (Mulyadi & Nawangsasi, 2020). Among the various sources of local tax revenue, hotel tax, restaurant tax, and entertainment tax are considered substantial contributors with strong potential to increase Locally Generated Revenue. These types of taxes are closely related to the community's consumption activities, which are inherently potential revenue sources. According to Kamaroellah (2021), hotel tax is a tax levied on hotel services. The government's role in optimizing the collection of hotel tax can help enhance Locally Generated Revenue.

According to Pohan (2021), restaurant tax is a tax levied on services provided to the public for the sale of food and beverages consumed either on the restaurant premises or elsewhere. The collection of restaurant tax has the potential to increase Locally Generated Revenue further, as it is closely related to the growth of businesses engaged in the food and beverage sector, which continues to expand. Entertainment tax, according to Law of the Republic of Indonesia Number 1 of 2022, is a tax imposed on the organization of entertainment activities. The government's role in continuously exploring and optimizing the collection of entertainment tax can contribute significantly to enhancing Locally Generated Revenue.

Jambi Province, as one of the provinces in Indonesia, is also inseparable from efforts to improve the optimization of local government administration, which relies heavily on Locally Generated Revenue. The extent to which the government can optimize tax revenue collection can be assessed through its level of effectiveness. Effectiveness can also be defined as a simple parameter for evaluating the performance of a government organization by comparing the targeted and actual revenue collected. (Syafitri dkk., 2024). The higher the level of effectiveness, the better the government is at optimizing the achievement of local tax revenue targets, indicating that the government organization is functioning effectively (Manimbaga dkk., 2021).

The level of effectiveness of hotel tax, restaurant tax, and entertainment tax, measured by comparing the targets set by local governments with the actual realization, has fluctuated in the regencies and cities of Jambi Province during the period from 2017 to 2023. The failure to achieve the targeted hotel, restaurant, and entertainment tax revenues in the regencies and cities of Jambi Province has been caused by several factors, one of which was the Covid-19 pandemic in 2020. According to the Regional Government Financial Statements (LKPD), other factors include the low level of public awareness in paying taxes, the absence of tax officers who can carry out tax collection and enforcement, excessively high revenue targets compared to previous years, and a decline in public interest in visiting entertainment venues due to the lack of entertainment events.

Based on the phenomena described above, it can be seen that the role of the government in optimizing the collection of hotel tax, restaurant tax, and entertainment tax has not been fully maximized, particularly in the regencies and cities within Jambi Province, to increase Locally Generated Revenue. The amount of tax revenue is also closely linked to the economic conditions of a region. A strong regional economy will increase local revenue through local taxes paid as part of economic activities (Amaludin & Romadhina, 2023). The economic condition of a region can be reflected in its economic growth rate, which indicates whether the Gross Regional Domestic Product (GRDP) is increasing or decreasing. Economic growth represents the implementation of local government autonomy in supporting regional development funded by local financial resources. In addition, according to Patra and Jember (2020), an increase in economic growth in a region will generate sufficient income for the community, which in turn will raise taxpayers' awareness and willingness to contribute through taxes.

In this study, economic growth is used as a moderating variable. The role of economic growth as a moderating variable can either strengthen or weaken the influence of the effectiveness of hotel tax, restaurant tax, and entertainment tax collection on the effectiveness of Locally Generated Revenue. Economic growth can moderate various variables by reinforcing the relationship between independent and dependent variables. This can be seen in previous studies, which found that

economic growth is able to moderate the influence of advertisement tax on Locally Generated Revenue in regencies and cities in East Java during 2018–2021 (Perwitasari et al., 2023). Research by Syahputra et al. (2021) also showed that economic growth can moderate the influence of local taxes and other legitimate local revenues on financial performance. Furthermore, a study by Sanjaya and Helmy (2021) demonstrated that economic growth is able to moderate the effect of Locally Generated Revenue and budget surpluses on capital expenditures.

Based on this phenomenon, it is therefore important to examine more deeply the context related to the effectiveness of hotel tax, restaurant tax, and entertainment tax collection. By introducing economic growth as a moderating variable in this study, it is expected that a more comprehensive understanding can be gained regarding the importance of regional economic conditions in enhancing Locally Generated Revenue derived from hotel tax, restaurant tax, and entertainment tax.

THE ORETICAL OVERVIEW

Stewardship Theory

Stewardship theory was developed by Donaldson and Davis in 1989. This theory describes how managers are more motivated to deliver outcomes that fulfill the needs of the organization. Stewardship theory assumes that managers will always act in the best interests of the shareholders within an organization (Subroto & Endaryati, 2023). Stewardship encourages administrators, in this case, local governments, to optimize the use of available resources to realize the region's potential derived from taxes, thereby increasing Locally Generated Revenue and expanding and improving government performance (Relyza et al., 2024). Stewardship theory is relevant for explaining the role of the government in providing services to the community or taxpayers of hotel tax, restaurant tax, and entertainment tax as sources of Locally Generated Revenue. Based on the principles of stewardship, which emphasize the interests of the principal, it is expected that the government can manage and allocate Locally Generated Revenue collected from local taxes optimally for the comprehensive benefit of the public.

Effectiveness

According to Dilliana and Herdi (2022), effectiveness refers to the ability of local governments to realize planned and established revenues based on the region's actual potential. The level of effectiveness can be measured by comparing the actual realization achieved in a given period with the targets set for the same period. The higher the resulting percentage, the more capable the local government is in carrying out its duties within the framework of regional autonomy. Thus its performance can be categorized as effective. Effectiveness can also be described as a simple

indicator for evaluating the performance of a government organization by comparing the targeted and actual revenue collected (Syafitri et al., 2024). Furthermore, effectiveness refers to the level of success or achievement of expected goals and the extent to which these goals are maximally accomplished (Fitriano & Ferina, 2021).

Locally Generated Revenue

According to Kamaroellah (2021), Locally Generated Revenue (Pendapatan Asli Daerah / PAD) refers to income or revenue collected by a region based on local regulations to finance the autonomous region, sourced from the region's own potential. Locally Generated Revenue also serves as an indicator of a region's self-reliance; higher Locally Generated Revenue reflects the region's ability to manage its resources independently without relying heavily on funding from the central government. PAD is revenue collected from local taxes in accordance with local regulations to finance the implementation of regional autonomy as a manifestation of the principle of decentralization (Sihombing & Tambunan, 2020). The higher the contribution of Locally Generated Revenue in the regional financial structure, the greater the region's financial capacity to carry out its development activities (Diaman & Handayani, 2023).

Hotel Tax

According to Hutagalung (2020), hotel tax is a tax imposed on services provided by hotels. A hotel is a facility that offers lodging or accommodation services, including other related services, for which payment is charged. This includes motels, inns, tourist cottages, guesthouses, lodges, boarding houses, and similar establishments, as well as boarding houses with more than ten rooms. Hotel tax is collected on services provided by hotels for which payment is received, including supporting services that complement hotel operations, such as facilities that offer convenience and comfort to guests, including sports and entertainment facilities.

Restaurant Tax

According to Pohan (2021), restaurant tax is a tax levied on services provided by restaurants in the form of selling food and beverages consumed by the public either on the restaurant premises or elsewhere. Businesses that can be categorized as restaurant tax objects include eateries, cafeterias, canteens, food stalls, bars, and similar establishments, including catering services. Local governments collect restaurant tax on services provided, and does not apply to restaurants that do not meet specific criteria set by each local government. Restaurant tax is imposed on services provided by restaurants that sell food and beverages consumed by customers (Martini et al., 2022).

Entertainment Tax

Based on Law of the Republic of Indonesia Number 1 of 2022 concerning the Financial Relations between the Central Government and Regional Governments, entertainment tax is defined as a tax imposed on the organization of entertainment activities. Entertainment itself refers to any performance or show organized for the enjoyment of the general public for which an admission fee is charged. The collection of entertainment tax applies to every entertainment event that includes any performance that the public can enjoy upon payment of a specific fee (Martini et al., 2022). However, there are several exceptions to the objects of entertainment tax, such as entertainment activities for which no admission fee is charged, including entertainment organized for weddings, traditional ceremonies, and religious events.

Economic Growth

Economic growth is one aspect that reflects the level of success of development in a regional economy. A key characteristic of the development process in a region is, among other factors, good economic growth within that area. Economic growth can be defined as the progress that occurs in economic activities that drive the production of goods and services for the community (Dilliana & Herdi, 2022). To realize sustainable economic growth, appropriate and concrete policies from the local government are required. Economic growth may include various aspects such as increases in the production of goods and services, per capita income, employment opportunities, investment, and infrastructure development (Ridwan & Saprudin, 2024).

Hypothesis Development

The Influence of the Effectiveness of Hotel Tax Revenue Collection on the Effectiveness of Locally Generated Revenue

Hotel tax collection can serve as one of the sources of Locally Generated Revenue with the potential to increase each year, providing significant income for local governments to support regional development. Optimal hotel tax collection reflects the government's capacity to mobilize local resources derived from hotel taxes. The government is responsible for managing hotel tax collection within its jurisdiction, and this collection contributes to increasing Locally Generated Revenue to fund regional development. This is consistent with the findings of Pongtuluran et al. (2021), which show that the effectiveness of hotel tax collection has an influence on Locally Generated Revenue in North Toraja Regency. Based on the description, the following research hypothesis is put forward:

H_1: The effectiveness of hotel tax revenue collection affects the effectiveness of Locally Generated

Revenue.

The Influence of the Effectiveness of Restaurant Tax Revenue Collection on the Effectiveness of Locally Generated Revenue

Restaurant tax collection can serve as one of the sources of Locally Generated Revenue, with the potential to increase each year. The government has the responsibility to manage local resources while taking into account the interests of the community or taxpayers. The practice of restaurant tax collection must be carried out transparently, efficiently, and in accordance with the law. The government is responsible for managing restaurant tax collection within its jurisdiction, and this collection contributes to increasing Locally Generated Revenue to support regional development. This is consistent with the findings of Juliya and Sofianty (2025), which indicate that the effectiveness of restaurant tax collection has a positive and significant influence on Locally Generated Revenue in Bandung City. Based on the description, the following research hypothesis is put forward:

H_2: The effectiveness of restaurant tax revenue collection affects the effectiveness of Locally Generated Revenue.

The Influence of the Effectiveness of Entertainment Tax Revenue Collection on the Effectiveness of Locally Generated Revenue

Entertainment tax collection can serve as one of the sources of Locally Generated Revenue, with the potential to increase each year, generating substantial income for local governments to support regional development. The government has the responsibility to manage local resources while taking into account the interests of the community or taxpayers. The practice of entertainment tax collection must be carried out transparently, efficiently, and in compliance with legal regulations. The study by Wigiyanti (2023) shows that the effectiveness of the growth rate of entertainment tax has a positive and significant influence on Locally Generated Revenue. In addition, entertainment tax makes a significant contribution to Locally Generated Revenue in Depok City. Based on the description, the following research hypothesis is put forward:

H_3: The effectiveness of entertainment tax revenue collection affects the effectiveness of Locally Generated Revenue.

Economic growth is capable of moderating the influence of the effectiveness of hotel tax revenue collection on the effectiveness of Locally Generated Revenue (PAD)

Economic growth can also be defined as the progress that occurs in economic activities that drive

the production of goods and services for society (Dilliana & Herdi, 2022). Increasing economic growth in a region provides sufficient income for the community, thereby raising public awareness of their tax contributions (Patra & Jember, 2020). Good economic growth in a region will have a positive impact on hotel taxes in increasing Locally Generated Revenue. Tax practices are expected to be implemented transparently, efficiently, and in accordance with legal regulations. Good tax management will support the improvement of economic growth and, in turn, increase Locally Generated Revenue. The study by Patra and Jember (2020) indicates that economic growth can moderate the influence of local taxes on Locally Generated Revenue in Bali Province. Based on the description, the following research hypothesis is put forward:

H_4: Economic growth is capable of moderating the influence of the effectiveness of hotel tax revenue collection on the effectiveness of Locally Generated Revenue.

Economic growth is capable of moderating the influence of the effectiveness of restaurant tax revenue collection on the effectiveness of Locally Generated Revenue (PAD)

Restaurant tax is a component of local taxes that is related to public consumption. Public consumption itself is driven by the level of community income, which is indirectly connected to economic growth within a region. Increasing economic growth in a region provides adequate income for the community, thereby raising public awareness of their tax contributions (Patra & Jember, 2020). Tax practices are expected to be carried out transparently, efficiently, and in accordance with legal regulations. Good tax management will support economic growth and, ultimately, increase Locally Generated Revenue. The study by Syahputra et al. (2021) shows that economic growth can moderate the influence of local taxes on Locally Generated Revenue in North Sumatra Province. Based on the description, the following research hypothesis is put forward:

H_5: Economic growth is capable of moderating the influence of the effectiveness of restaurant tax revenue collection on the effectiveness of Locally Generated Revenue.

Economic growth is capable of moderating the influence of the effectiveness of entertainment tax revenue collection on the effectiveness of Locally Generated Revenue (PAD)

Economic growth is one of the aspects that can influence regional economic development. An increase in economic growth within a region provides sufficient income for the community, thereby raising public awareness of their tax contributions (Patra & Jember, 2020). Good tax management will support the improvement of economic growth and, ultimately, increase Locally Generated Revenue. The study by Syahputra et al. (2021) shows that economic growth can moderate the influence of local taxes on Locally Generated Revenue in North Sumatra Province. The study

by Sanjaya and Helmy (2021) also indicates that economic growth is able to moderate the influence of Locally Generated Revenue on capital expenditure in provincial governments across Indonesia. Based on the description, the following research hypothesis is put forward:

H_6: Economic growth is capable of moderating the influence of the effectiveness of entertainment tax revenue collection on the effectiveness of Locally Generated Revenue.

RESEARCH METHOD

Objects of Research, Data Types, and Data Sources

This study employs a type of research that falls under the category of quantitative research. It is a study that utilizes secondary data. The secondary data used in this research were obtained from the Audit Reports on the Local Government Financial Statements (LHP LKPD) for each regency and city in Jambi Province, covering a time series of seven consecutive years from 2017 to 2023, sourced from the Audit Board of Indonesia (BPK). In addition, data on economic growth were collected from the official website of Statistics Indonesia (BPS). The objects of this research are the effectiveness values of hotel tax revenue collection, restaurant tax revenue collection, entertainment tax revenue collection, Locally Generated Revenue collection effectiveness, and economic growth. The data collection method used in this study is documentation. The population in this research consists of eleven regencies and cities, and the sampling technique employed is the census sampling method (saturated sampling), resulting in a total of 77 samples.

Operational Definition and Sample Measurement

Effectiveness of Locally Generated Revenue

Locally Generated Revenue refers to the income or revenue earned by a region, the collection of which is based on local regulations and sourced from the region's own potential to fund its autonomous administration. Effectiveness is a measure used to express the extent to which the target for Locally Generated Revenue has been achieved. Locally Generated Revenue can be measured using the effectiveness ratio, which is formulated as follows (Syafitri et al., 2024):

$$\text{PAD} = \frac{\text{Realization of Regional Original Revenue}}{\text{Regional Original Revenue Target}} \times 100\%$$

Effectiveness of Hotel Tax Revenue Collection

Hotel tax is a tax imposed on the services provided by hotels. Effectiveness is a measure used to express the extent to which the target for hotel tax revenue has been achieved. In this study, the

effectiveness of hotel tax revenue collection is measured using the following formula (Sukartiningsih, 2022):

$$PHT = \frac{\text{Realization of Hotel Tax Revenue}}{\text{Hotel Tax Revenue Target}} \times 100\%$$

Effectiveness of Restaurant Tax Revenue Collection

Restaurant tax is a tax levied on the services provided by restaurants in the form of sales of food and beverages consumed by the public, either on the premises or elsewhere. Effectiveness is a measure used to express the extent to which the target for restaurant tax revenue has been achieved. In this study, the effectiveness of restaurant tax revenue collection is measured using the following formula (Sukartiningsih, 2022):

$$PRS = \frac{\text{Realization of Restaurant Tax Revenue}}{\text{Restaurant Tax Revenue Target}} \times 100\%$$

Effectiveness of Entertainment Tax Revenue Collection

Entertainment tax is a tax imposed on the organization of entertainment activities. Effectiveness is a measure used to express the extent to which the target for entertainment tax revenue has been achieved. In this study, the effectiveness of entertainment tax revenue collection is measured using the following formula (Sukartiningsih, 2022):

$$PHB = \frac{\text{Realization of Entertainment Tax Revenue}}{\text{Entertainment Tax Revenue Target}} \times 100\%$$

Economic Growth

Economic growth is a process that involves an increase in real Gross National Product (GNP) or real national income, which reflects an improvement in the standard of living as measured by real output per capita. The calculation of economic growth in a region can be formulated as follows (Dilliana & Herdi, 2022):

$$PED = \frac{PDRB_t - PDRB_{t-1}}{PDRB_{t-1}} \times 100\%$$

Data Analysis Methods

Hypothesis testing in this study employs multiple regression analysis and moderated regression analysis (MRA). The analytical tool used in this study is IBM SPSS Version 29. The independent variables in this research are hotel tax, restaurant tax, and entertainment tax, while the dependent variable is Locally Generated Revenue (PAD), and the moderating variable is economic growth.

Multiple Linear Regression Model:

$PAD = \alpha + \beta PHT + \beta PRS + \beta PHB + e$ ..... (1)

Moderated Regression Analysis:

$PAD = \alpha + \beta_1 PHT + \beta_2 PRS + \beta_3 PHB + \beta_4 PHT*PE + \beta_5 PRA*PE + \beta_6 PHB*PE + e$ ..... (2)

The description of the variables is as follows: Y represents the Effectiveness of Locally Generated Revenue (PAD), PHT (X_1) is the Effectiveness of Hotel Tax Revenue Collection, PRS (X_2) is the Effectiveness of Restaurant Tax Revenue Collection, PHB (X_3) is the Effectiveness of Entertainment Tax Revenue Collection, and PE (Z) is Economic Growth. α is a Constant, β1....β6 are the Regression coefficients of each variable, and e is the Error term.

RESULTS AND DISCUSSION

Descriptive Statistics

Descriptive statistics is a data analysis technique used to provide an overview or description of data by presenting the minimum, maximum, mean, and standard deviation values (Ghozali, 2018). Based on the descriptive statistical test, the visualization or interpretation of the data can be seen through the minimum, maximum, mean, and standard deviation values. The variables in this study include the independent variables: Effectiveness of Hotel Tax Revenue Collection (PHT), Effectiveness of Restaurant Tax Revenue Collection (PRS), and Effectiveness of Entertainment Tax Revenue Collection (PHB); the dependent variable: Effectiveness of Locally Generated Revenue (PAD); and the moderating variable: Economic Growth (PE), which can be seen in the following table:

Table 1 Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
PHT	77	2,50	194,93	104,1000	44,71414
PRS	77	49,01	243,34	120,1236	39,26142
PHB	77	,00	474,00	77,9277	70,55333
PAD	77	66,71	146,09	96,6491	15,39304
PE	77	-4,24	12,27	4,0387	2,48252
Valid N (listwise)	77				

Table 1 shows the results of the descriptive statistical test based on 77 research samples, which include the independent variables, the moderating variable, and the dependent variable in the regencies/cities of Jambi Province. The results indicate that the independent variable, Effectiveness of Hotel Tax Revenue Collection (PHT), has a minimum value of 2.50, found in Muaro Jambi Regency in 2021, and a maximum value of 194.93, found in Tebo Regency in 2023. The mean value is 104.1000, with a standard deviation of 44.71414.

The independent variable, Effectiveness of Restaurant Tax Revenue Collection (PRS), has a minimum value of 49.01, found in Sungai Penuh City in 2017, and a maximum value of 243.34, found in Tebo Regency in 2021. The mean value is 120.1236, with a standard deviation of 39.26142. The independent variable, Effectiveness of Entertainment Tax Revenue Collection (PHB), has a minimum value of 0.00, found in Kerinci Regency in 2021 and 2023, as well as in Sungai Penuh City in 2020 and 2021. The maximum value is 474.00, found in Sarolangun Regency in 2018, which was due to an increase in actual entertainment tax revenue combined with a decrease in the revenue target compared to the previous year. The mean value is 77.9277, with a standard deviation of 70.55333.

The dependent variable, Effectiveness of Locally Generated Revenue (PAD), has a minimum value of 66.71, found in Batang Hari Regency in 2019, and a maximum value of 146.09, found in Tanjung Jabung Timur Regency in 2021. The mean value is 96.6491, with a standard deviation of 15.39304. The moderating variable, Economic Growth (PE), has a minimum value of -4.24 and a maximum value of 12.27, found in Batang Hari Regency in 2022. The mean value is 4.0387, with a standard deviation of 2.48252.

Classical Assumption Test Results

Before conducting hypothesis testing, this study first performed several classical assumption tests prior to using multiple regression analysis and moderated regression analysis (MRA). The classical assumption tests are used to ensure that the data are free from any violations or issues. In this study, the data were normally distributed, as indicated by an Asymp. Sig. (2-tailed) value of 0.200. The data were also free from multicollinearity, as shown by tolerance values greater than 0.10 and VIF values lower than 10. No heteroscedasticity was detected, since the significance values for each variable were greater than 0.05. Finally, the data were free from autocorrelation, as indicated by the Runs Test, which showed an Asymp. Sig. (2-tailed) value greater than 0.05.

Multiple Linear Regression

Table 2 Multiple Linear Regression

Coefficients[a]						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	72,811	5,800		12,553	<,001
	PHT	,064	,039	,185	1,630	,107
	PRS	,139	,043	,355	3,256	,002
	PHB	,006	,024	,028	,253	,801
a. Dependent Variable: PAD						

Based on these results, the multiple linear regression equation is as follows:

PAD = 72,811 + 0,64PHT + 0,139PRS + 0,006PHB + e

The constant value (α) of 72.811 means that the regional original income will always be 72.811 if the hotel tax variable X1, restaurant tax X2, and entertainment tax X3 are taken to be 0. The Hotel Tax variable, also known as PHT, has a regression coefficient value of 0.064, meaning that if the variable grows by one unit and the constant remains at zero, the regional original revenue will also increase by 0.064. This indicates that the hotel tax variable has a beneficial impact on the original revenue generated in the region. Local revenue will increase in proportion to the hotel tax. The restaurant tax variable, also known as PRS, has a regression coefficient value of 0.139, meaning that if the variable increases by one unit and the constant is zero, the local revenue will also increase by 0.139. This indicates that a positive contribution to municipal revenue is made by the restaurant tax variable. Local revenue will increase in proportion to the restaurant tax. The Entertainment Tax variable, or PHB, has a regression coefficient value of 0.006, meaning that if the entertainment tax variable rises by one unit and the constant stays at zero, local revenue will rise by 0.006. One interpretation is that the entertainment tax variable increases local revenue. Local revenue will increase as the entertainment tax rises.

Moderated Regression Analysis

Table 3 Moderated Regression Analysis

Coefficients[a]						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	72,335	5,889		12,284	<,001
	PHT	,065	,084	,190	,775	,441
	PRS	,193	,075	,492	2,583	,012
	PHB	-,041	,050	-,189	-,817	,417
	PHT_PE	,002	,019	,042	,103	,918
	PRS_PE	-,014	,016	-,294	-,892	,376
	PHB_PE	,011	,011	,285	1,026	,308
a. Dependent Variable: PAD						

Based on these results, the moderated regression analysis equation is as follows:

PAD = 72,335 + 0,065PHT + 0,193PRS – 0,041PHB + 0,002PHT*PE – 0,014PRS*PE + 0,011PHB*PE + e

The constant value of 72.335 means that the regional original revenue will always be 72.335 if the independent and moderation variables are equal to zero. The hotel tax variable's (PHT) coefficient value is 0.065, meaning that a one-unit rise in the hotel tax variable will result in a 0.065 increase in regional original revenue because the coefficient is positive. Since the restaurant tax variable, also known as PRS, has a positive coefficient value of 0.193, an increase of one unit in the restaurant tax variable will result in a 0.193 rise in regional original revenue. With a coefficient value of -0.041, the entertainment tax variable (PHB) means that a one-unit rise in the entertainment tax variable will result in a 0.041 drop in local revenue. The interaction variable between hotel tax (PHT) and economic growth (PE) has a coefficient value of 0.002, meaning that there will be a 0.002 increase in local revenue if the interaction between the hotel tax variable and economic growth grows by 1 unit. The interaction variable between restaurant tax (PRS) and economic growth (PE) has a coefficient value of -0.014, meaning that there will be a 0.014 drop in local revenue for every unit rise in the interaction between restaurant tax and economic growth. The interaction variable between entertainment tax (PHB) and economic growth (PE) has a coefficient value of 0.011, meaning that if the two variables interact by increasing by one-unit, local revenue will also increase by 0.011 because the coefficient is positive.

The Influence of Hotel Tax Revenue Collection Effectiveness on the Effectiveness of Locally Generated Revenue

The results of the study show that the t-value for the variable Effectiveness of Hotel Tax Revenue Collection (PHT) is 1.630 with a significance value of 0.107, which is greater than 0.05. This indicates that the Effectiveness of Hotel Tax Revenue Collection does not have an influence on the Effectiveness of Locally Generated Revenue. These findings demonstrate that the effectiveness of hotel tax revenue collection has not yet increased the effectiveness of locally generated revenue.

The finding that the effectiveness of hotel tax revenue collection does not have a significant influence is due to the fact that the percentage of hotel tax effectiveness in several regencies/cities in Jambi Province from 2017 to 2023 remains very low and can be categorized as ineffective. Additionally, the realization of hotel tax revenue has fluctuated over time. For example, Batang Hari Regency recorded the lowest effectiveness rate at 50.71% in 2017, and a significant decline in hotel tax revenue realization occurred in 2020, with a decrease of 69.31% to IDR 32,225,600 compared to IDR 104,993,800 in the previous year. The decline in effectiveness and realization of hotel tax

revenue in some areas occurred due to several factors, such as the impact of the COVID-19 pandemic in 2020. Furthermore, based on the Local Government Financial Statements (LKPD), the decrease in some regions was also caused by low levels of public or taxpayer awareness in paying taxes, the absence of tax supervisors to carry out tax collection in the autonomous regions, and overly high hotel tax revenue targets compared to the previous year, which did not align with the actual regional potential.

This finding is consistent with Samosir (2020), who found that hotel tax did not have an effect on locally generated revenue at the Regional Revenue Agency of Sikka Regency. A study by Gregorius Koyongian et al. (2022) using a descriptive qualitative method also showed that the effectiveness of hotel tax revenue collection was relatively low, with its contribution to locally generated revenue still considered small in Banggai Regency. However, this finding contradicts the study by Juliya and Sofianty (2025), which found that the effectiveness of hotel tax revenue collection had an influence on locally generated revenue in Bandung City.

The Influence of Restaurant Tax Revenue Collection Effectiveness on the Effectiveness of Locally Generated Revenue

The results of the study show that the t-value for the variable Effectiveness of Restaurant Tax Revenue Collection (PRS) is 3.256 with a significance value of 0.002, which is less than 0.05. This indicates that the Effectiveness of Restaurant Tax Revenue Collection has a significant influence on the Effectiveness of Locally Generated Revenue. The finding that restaurant tax effectiveness positively influences the effectiveness of locally generated revenue is due to the fact that the realization of restaurant tax revenue tends to increase, and the average effectiveness rate exceeds 100%, which is categorized as highly effective. For example, Muaro Jambi Regency consistently shows an effectiveness percentage above 100%, categorized as highly effective. Likewise, Tebo Regency has also consistently maintained an effectiveness level above 100% over the past seven years. In addition, the realization of restaurant tax revenue has shown a consistent upward trend during the seven-year period.

This result is in line with the study by Juliya and Sofianty (2025), which found that the effectiveness of restaurant tax revenue collection affects locally generated revenue in Bandung City. A study by Nariswari and Muchtolifah (2022) also demonstrated that restaurant tax has an effect on locally generated revenue, with an effectiveness level categorized as highly effective in Madiun Regency. However, this result contradicts the findings of Partini and Budiartha (2023), which indicated that the effectiveness of restaurant tax revenue collection did not influence locally generated revenue in Bandung Regency.

The Influence of Entertainment Tax Revenue Collection Effectiveness on the Effectiveness of Locally Generated Revenue

The results of the study show that the t-value for the variable Effectiveness of Entertainment Tax Revenue Collection (PHB) is 0.253, with a significance value of 0.801, which is greater than 0.05. This indicates that the Effectiveness of Entertainment Tax Revenue Collection does not have an influence on the Effectiveness of Locally Generated Revenue. Based on stewardship theory, managers are expected to prioritize the interests of the organization over personal interests. Locally generated revenue should increase through entertainment tax receipts that are managed properly and responsibly. However, in practice, the government as a steward has not yet maximized the collection of entertainment tax in the regencies/cities of Jambi Province. The results indicate that the effectiveness of entertainment tax revenue collection has not yet succeeded in improving the effectiveness of locally generated revenue.

This is due to the fact that the percentage of entertainment tax effectiveness for the regencies/cities in Jambi Province from 2017 to 2023 remains very low in some areas and can be categorized as ineffective, with the realization of entertainment tax revenue also fluctuating. For example, in Muaro Jambi Regency, a decline in entertainment tax revenue realization occurred in 2020 by 70.14%, amounting to IDR 150,008,357 compared to IDR 502,395,158 in the previous year. The low realization of entertainment tax revenue and effectiveness in several regions was caused by various factors. In 2020, for example, the decline was largely due to the impact of the COVID-19 pandemic on entertainment tax revenue. Moreover, according to the Local Government Financial Statements (LKPD), the failure to achieve effectiveness in some areas was due to decreased public interest in visiting entertainment venues caused by the lack of entertainment events, increased entertainment tax revenue targets set by the government compared to the previous year, low public or taxpayer awareness of tax obligations, and the suboptimal collection of taxes due to a shortage of tax officers in some areas.

These findings are supported by Samosir (2020), who found that the entertainment tax did not affect locally generated revenue at the Regional Revenue Agency of Sikka Regency. A study by Nariswari and Muchtolifah (2022) also found that entertainment tax did not affect locally generated revenue, even though its effectiveness was categorized as effective in Madiun Regency. However, these findings contradict Wigiyanti (2023), who found that entertainment tax growth had a significant effect on locally generated revenue in Depok City.

Economic growth is capable of moderating the influence of the effectiveness of hotel tax revenue collection on the effectiveness of Locally Generated Revenue (PAD)

The results of the interaction test between Hotel Tax Effectiveness and Economic Growth (PHT*PE) show that the t-value for the interaction variable is 0.103 with a significance value of 0.918, which is greater than 0.05. This means that economic growth does not moderate the influence of hotel tax revenue effectiveness on the effectiveness of locally generated revenue. According to stewardship theory, local governments as stewards are expected to encourage local administrators to optimize the use of available resources to achieve the region's potential from taxes in order to increase locally generated revenue and enhance government performance (Relyza et al., 2024). The local government, as a steward, is assumed to strive optimally to improve its performance in enhancing tax collection effectiveness and maximizing locally generated revenue.

The findings indicate that economic growth neither strengthens nor weakens the influence of hotel tax revenue effectiveness on the effectiveness of locally generated revenue. The government has not yet optimally utilized the momentum of economic growth to boost hotel tax revenues. This may be due to an underdeveloped hotel tax monitoring system and limited synergy between economic growth and the tourism/hospitality sector. The fact that economic growth does not moderate the effect of hotel tax on locally generated revenue requires local governments, as stewards, to be more proactive in managing hotel taxes to enhance locally generated revenue.

These findings are consistent with Perwitasari et al. (2023), who found that economic growth did not moderate the effect of restaurant taxes on locally generated revenue in regencies/cities in East Java for the period 2018–2021. However, the results contradict Syahputra et al. (2021), who found that economic growth was able to moderate the influence of regional taxes on government performance in North Sumatra Province.

Economic growth is capable of moderating the influence of the effectiveness of Restaurant tax revenue collection on the effectiveness of Locally Generated Revenue (PAD)

The results of the interaction test between Restaurant Tax Effectiveness and Economic Growth (PRS*PE) show that the t-value for the interaction variable is -0.892 with a significance value of 0.376, which is greater than 0.05. This indicates that economic growth does not moderate the influence of restaurant tax revenue effectiveness on the effectiveness of locally generated revenue. According to stewardship theory, managers are expected to prioritize the interests of the organization over personal interests. Local governments are responsible for managing resources derived from restaurant taxes for the benefit of the community. This study assumes that local governments, as

stewards, will make every effort to enhance performance in improving the effectiveness of tax collection and optimizing locally generated revenue.

The findings indicate that economic growth neither strengthens nor weakens the influence of restaurant tax revenue effectiveness on the effectiveness of locally generated revenue. This may be because economic growth consists of key components such as investment and production, which are not directly related to restaurant tax revenues. Local factors, such as the number of restaurants and community consumption behavior more influence restaurant taxes. The fact that economic growth does not moderate the effect of restaurant taxes on locally generated revenue requires the government, as steward, to ensure that tax collection practices are transparent, efficient, and comply with legal provisions.

These findings are consistent with Perwitasari et al. (2023), who found that economic growth did not moderate the effect of restaurant taxes on locally generated revenue in regencies/cities in East Java for the period 2018–2021. However, the results contradict Syahputra et al. (2021), who found that economic growth was able to moderate the effect of regional taxes on government performance in North Sumatra Province. Economic growth is capable of moderating the influence of the effectiveness of Entertainment tax revenue collection on the effectiveness of Locally Generated Revenue (PAD). The results of the interaction test between Entertainment Tax and Economic Growth (PHB*PE) show that the t-value for the interaction variable is 1.026 with a significance value of 0.308, which is greater than 0.05. This indicates that economic growth does not moderate the influence of the effectiveness of entertainment tax revenue on the effectiveness of locally generated revenue. According to stewardship theory, local governments as stewards are encouraged to optimize the use of available resources to maximize local potential derived from taxes in order to increase locally generated revenue and improve government performance (Relyza et al., 2024). In this study, it is assumed that local governments, as stewards, will strive to enhance performance in improving the effectiveness of tax collection and optimizing locally generated revenue.

The findings indicate that economic growth neither strengthens nor weakens the influence of the effectiveness of entertainment tax revenue on the effectiveness of locally generated revenue. Economic growth in regencies/cities in Jambi Province tends to be driven by the mining and agriculture sectors, which do not directly impact entertainment activities in the region. The fact that economic growth does not moderate the influence of entertainment tax effectiveness on the effectiveness of locally generated revenue requires local governments to be more responsible in managing resources derived from the entertainment tax sector for the benefit of the community. The government, as steward, must ensure that tax collection practices are carried out transparently, efficiently, and in accordance with legal provisions.

These findings are consistent with Perwitasari et al. (2023), who found that economic growth did not moderate the effect of restaurant taxes on locally generated revenue in regencies/cities in East Java for the period 2018–2021. However, the results contradict Syahputra et al. (2021), who found that economic growth was able to moderate the effect of regional taxes on government performance in North Sumatra Province.

CONCLUSION

Research related to the Influence of the Effectiveness of Hotel Tax Revenue, Restaurant Tax Revenue, and Entertainment Tax Revenue on the Effectiveness of Regional Original Revenue Collection with Economic Growth as a Moderating Variable (An Empirical Study on Regencies/Cities in Jambi Province for the 2017–2023 Period) shows the following results; The effectiveness of hotel tax revenue does not affect the effectiveness of regional original revenue (PAD) in the regencies/cities of Jambi Province for the 2017–2023 period. This condition occurred because the realization and level of effectiveness of hotel tax revenue have not been maximized. This is due to several factors, including the impact of the Covid-19 pandemic in 2020, low taxpayer awareness in fulfilling tax obligations, a lack of tax supervisors in the regions, and the high revenue targets set by local governments that are not proportional to the actual potential of the region.

The effectiveness of restaurant tax revenue has an influence on the effectiveness of regional original revenue in the regencies/cities of Jambi Province for the 2017–2023 period. This is because the realization of restaurant tax revenue tends to increase, and the average effectiveness level of restaurant tax revenue is above 100%, categorized as very effective. The local governments have succeeded in optimizing restaurant tax revenue collection, which contributes to increasing regional original revenue. The effectiveness of entertainment tax revenue does not affect the effectiveness of regional original revenue in the regencies/cities of Jambi Province for the 2017–2023 period. This is because the realization and effectiveness level of entertainment tax revenue have not been maximized, due to factors such as the Covid-19 pandemic in 2020, decreased public interest in visiting entertainment venues due to a lack of events, increased revenue targets set by the government, and suboptimal tax collection in several regions.

Economic growth does not moderate the effect of hotel tax revenue effectiveness on the effectiveness of regional original revenue in the regencies/cities of Jambi Province for the 2017–2023 period. This is because local governments have not optimally utilized the momentum of economic growth to increase hotel tax revenue effectiveness. This may be due to inadequate supervision systems for hotel tax collection and limited synergy between economic growth and the tourism/hospitality sector. Economic growth does not moderate the effect of restaurant tax revenue

effectiveness on the effectiveness of regional original revenue in the regencies/cities of Jambi Province for the 2017–2023 period. This is because economic growth is generally driven by major components such as investment and production, which are not directly related to restaurant tax revenue. Additionally, restaurant tax is more influenced by local factors such as the number of restaurants and community consumption behavior.

Economic growth does not moderate the effect of entertainment tax revenue effectiveness on the effectiveness of regional original revenue in the regencies/cities of Jambi Province for the 2017–2023 period. This is because economic growth in the regencies/cities of Jambi Province is generally supported by the mining and agricultural sectors, which do not directly affect entertainment activities in the region. For future researchers, it is recommended to extend the observation period, consider other independent variables related to this study, such as parking tax, billboard tax, street lighting tax, and swallow's nest tax, and also consider using other moderating variables, such as taxpayer compliance levels, which can support the increase in regional original revenue.

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