

## CHAPTER VI

### CONCLUSION, LIMITATION OF THE RESEARCH AND RECOMMENDATION

#### A. Conclusion

D. I. Yogyakarta is the one of Province which is exist in Indonesia and has many potentials thing which can be operate by the Regional Government. The capability which is exist in D. I. Yogyakarta Province believed able to increase the economic growth continuously. D. I. Yogyakarta also become special Province because of good in the development and also good in the structuring province and city. D. I. Yogyakarta also has their own way to manage the Government including manage financial distribution in all aspect to develop infrastructure and facility which benefit for all society who live there. This research about the Effect of Export, Hotel and Restaurant Tax, Employment and Gross Regional Domestic Product on the Local Original Revenue in D. I. Yogyakarta. According to the result of analysis the effect of independent variable on the dependent variable give influence and contribution which has different because not all Probability value is significant in point 0.05 or equivalent of 5%.

According to the research analysis result that made in this research, the writer take conclusion, are :

- a. Export variable significantly effect and give positive effect on the amount of Local Original Revenue (PAD) in all of regency and city

which is exist in the D. I. Yogyakarta Province. This regression result show the true argument with the hypothesis that writer make before about the effect of export on the Local original Revenue. This result show that, there are growth influence in economic activity if the government develop export it self.

- b. Hotel and Restaurant Tax variable significantly effect on the amount of Local Original Revenue in all regency and city which is exist in the D. I. Yogyakarta Province. This regression result give the same argument from the hypothesis before. The existence of hotel and restaurant significantly give positive effect on the growth of local original revenue in D. I. Yogyakarta Province.
- c. Employment variable significantly effect on the amount of Local Original Revenue in all Regency and City in D. I. Yogyakarta Province. Because of the Prob. Value less than the significant standard, it means the hypothesis before is relevant with the result of regression or give the same argument. Which has meaning increasing the amount of employment will increase the amount of PAD. Beside that, the result show the same argument with the hypothesis before and the growth of employment also give positive effect on the growth of PAD in all regency/city in D. I. Yogyakarta.
- d. Gross regional domestic product variable give insignificant effect on the amount of local original revenue in all regency and city which is exist in the D. I. Yogyakarta Province. Because the amount of prob.

Value is far from significant standard which use 5%. Beside that, the result give the different argument to the hypothesis before which is argue that GRDP give significant value to the amount of Local Original Revenue it self. In the relation, GRDP give positive effect on the growth of PAD It means, the Government must develop the commodity good and services which is come from each regency an city to increase the Local Original Revenue and also increase the productivity in economic sector.

## **B. Limitation of The Research**

The limitation problem comes from the influence of variables that appear and used in this research such as export, hotel and restaurant tax, employment and Gross Regional Domestic Product to the growth of local original revenue. Beside that, the Research's writer want to evaluate also compare from an Islamic perspective to know how big Islamic values used in the D. I. Yogyakarta's government especially in financing management. Specifically, we know that all of the amounts of local income will use to fulfill all of government's need and society's need in the scope of D. I. Yogyakarta and how the law of variables that have effect on the growth of local income according to the Islamic view. But because of the limitation of time and the capability the Writer not list about the Islamic value that has relation with this research. Than, the writer only use some variables which used as independent

variable from many elements which can effect on the growth of local original revenue.

### **C. Recommendation**

From the research above which explain about “The Effect of Export, Hotel and Restaurant Tax, Employment and GRDP on The Local Original Revenue”. In simple way this research only use some independent variables as the subject to know the effect which given and influenced by each independent variable to dependent variable base on the regression result. So the suggestion and expectation from the Writer to the next Writer to explain clearly and also give some improvements by adding the islamic values which relate with this research as the comparison theory which used in D. I. Yogyakarta Province with another Islamic regions which exist in another region or another country around the world.