

**THE EFFECT OF EXPORT, HOTEL AND RESTAURANT TAX,
EMPLOYEMENT AND GRDP ON THE LOCAL ORIGINAL REVENUE**

(Empirical Study in D. I. Yogyakarta Province)

Year 2010-2016

**DAMPAK EKSPOR, PAJAK HOTEL DAN RESTORAN,
KETENAGAKERJAAN DAN PDRB TERHADAP PENDAPATAN ASLI
DAERAH**

(Studi Empiris di Provinsi D. I. Yogyakarta)

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DECLARATION PAGE

I, as a student with the following :

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I hereby declare that this undergraduate thesis entitle: **“THE EFFECT OF EXPORT, HOTEL AND RESTAURANT TAX, EMPLOYEMENT AND GRDP ON THE LOCAL ORIGINAL REVENUE (Empirical Study of in D. I. Yogyakarta Province) Year 2010-2016”** does not consists of any content that ever being proposed for any degree in order university, ideas of any study and publication of others, in exception all quotes and ideas which are purposely taken are considered as the research references and listed in the reference list. Therefore, if any violation of intellectual right is found in this research, I agree to accept any relevant academic consequences.

Yogyakarta, 31st March, 2018

Hanifatul Rasyidah

I present this undergraduate thesis for my beloved parent Abi and Ummi who always motivate, support, and pray hard for me in everything until this moment and also for my beloved brother and sisters who always give support and remind me and never forget for my university.

MOTTO

“Never stop learning because life never stop teaching”

“Never lose hope, because it is the key to achieve all your dream”

**“Maka sesungguhnya bersama kesulitan ada kemudahan,
Sesungguhnya bersama kesulitan ada kemudahan.
Maka apabila engkau telah selesai (dari suatu urusan),
Tetaplah bekerja keras (untuk urusan yang lainnya)
(Q.S Al-Insirah : 5-7)**

ABSTRACT

This research aimed to analyze the effect of exports, hotel and restaurant tax, employment and gross regional domestic product to local original revenue in D. I. Yogyakarta Province Year 2010 - 2016. This research used panel data analysis, the analysis used to find out the effect of independent variable on dependent variable. In addition, panel data analysis is a cross section combination of five regency/city in D. I. Yogyakarta Province are Kulonprogo, Bantul, Gunungkidul, Sleman and Yogyakarta City and time series which used in this research during seven years since 2010 - 2016. The result of analysis show that, fixed effect model (FEM) model as the right and appropriate model used in this research. According to the analysis result, export variable (EX), hotel and restaurant tax (HART), employment (EMP) and gross regional domestic product (GRDP) have different impact on local original revenue in DIY. According to validity test, the effect of variable export is significant and positively effect on the Local Original Revenue (PAD). While, hotel and restaurant tax are significantly effect and give positive relation on PAD. Employment has significant and positive effect on PAD. GRDP has insignificant but give positive effect on PAD.

Keywords: Export, Hotel And Restaurant Tax, Employment, Regional Gross Domestic Product and Revenue

INTISARI

Penelitian ini bertujuan untuk menganalisis pengaruh ekspor, pajak hotel dan restoran, dana employment dan produk domestik regional bruto terhadap pendapatan asli daerah di Provinsi DI Yogyakarta Tahun 2010 - 2016. Penelitian ini menggunakan analisis data panel, analisis yang digunakan untuk mengetahui pengaruh variabel independen pada variabel dependen. Selain itu, analisis data panel merupakan kombinasi cross section lima kabupaten / kota di Provinsi DI Yogyakarta yaitu Kulonprogo, Bantul, Gunungkidul, Sleman dan Kota Yogyakarta dan time series yang digunakan dalam penelitian ini selama tujuh tahun sejak 2010 - 2016. Hasil dari Analisis menunjukkan bahwa, model fixed effect model (FEM) sebagai model yang tepat dan tepat digunakan dalam penelitian ini. Menurut hasil analisis, variabel ekspor (EX), pajak hotel dan restoran (HART), ketenagakerjaan (EMP) dan produk domestik regional bruto (PDRB) memiliki dampak yang berbeda terhadap pendapatan asli daerah di DIY. Menurut uji validitas, pengaruh variabel ekspor adalah signifikan dan memiliki efek positive pada Pendapatan Asli Daerah (PAD). Sementara, pajak hotel dan restoran memiliki pengaruh yang signifikan dan memiliki hubungan positif pada PAD. Ketenagakerjaan berpengaruh signifikan dan memiliki hubungan positive terhadap PAD. PDRB berpengaruh tidak signifikan akan tetapi memiliki hubungan positif terhadap PAD.

Kata kunci: Ekspor, Pajak Hotel Dan Restoran, Ketenagakerjaan, Produk Domestik Regional Bruto, dan Pendapatan

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