

**ABSTRAK****ANALISIS KONTRIBUSI DAN PREDIKSI PENERIMAAN  
PAJAK HOTEL, PAJAK RESTORAN, PAJAK HIBURAN DAN  
RETRIBUSI TEMPAT REKREASI DAN OLAHRAGA  
TERHADAP PAD KABUPATEN SLEMAN**

Studi Komparatif sebelum dan semasa Pandemi Covid-19

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Penelitian ini bertujuan untuk menganalisis tiga hal. Pertama, menganalisis besaran kontribusi penerimaan pajak hotel, pajak restoran, pajak hiburan, dan retribusi tempat rekreasi dan olahraga terhadap PAD Kabupaten Sleman pada tahun 2019 dan 2020. Kedua, memprediksi penerimaan pajak hotel, pajak restoran, pajak hiburan, dan retribusi tempat rekreasi dan olahraga pada tahun 2022 dan 2023. Ketiga, menganalisis adanya perbedaan penerimaan pajak hotel, pajak restoran, pajak hiburan, dan retribusi tempat rekreasi dan olahraga sebelum dan semasa Pandemi Covid-19.

Penelitian ini menggunakan metode analisis deskriptif komparatif dengan pendekatan kuantitatif. Teknik pengumpulan data yang dilakukan adalah dokumentasi. Data yang digunakan dalam penelitian adalah data dari laporan PAD Kabupaten Sleman tahun 2019-2020. Analisis data menggunakan analisis kontribusi, analisis prediksi menggunakan metode kuadrat terkecil, dan analisis *Paired Sample T-Test*.

Hasil dari penelitian ini adalah kontribusi dan penerimaan atas pajak hotel, pajak restoran, pajak hiburan, dan retribusi tempat rekreasi dan olahraga terus mengalami penurunan akibat adanya Pandemi Covid-19. Hal ini dibuktikan menggunakan uji *Paired Sample T-Test* untuk pajak hotel, pajak restoran, pajak hiburan, dan retribusi tempat rekreasi dan olahraga yang menghasilkan *Sig. (two-tailed)* < 0,05 yang berarti  $H_0$  ditolak artinya terdapat perbedaan penerimaan sebelum dan semasa Pandemi Covid-19.

Kata kunci: kontribusi, prediksi, pajak dan retribusi daerah, pendapatan asli daerah, pandemi covid-19

## ABSTRACT

# AN ANALYSIS OF CONTRIBUTION AND PREDICTION IN THE REVENUE OF HOTEL TAX, RESTAURANT TAX, ENTERTAINMENT TAX, AND RETRIBUTION FOR RECREATION AND SPORTS AREAS TOWARDS THE LOCALLY-GENERATED REVENUE (PAD) IN SLEMAN REGENCY

A Comparative study before and during Covid-19 Pandemic

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This study aims to analyze three things. The first is, analyzing the amount of contribution in the revenue of hotel tax, restaurant tax, entertainment tax, and retribution for recreation and sports areas toward the locally-generated revenue at Sleman Regency in 2019 and 2020. The second is, predicting the revenue of hotel tax, restaurant tax, entertainment tax, and retribution for recreation and sports areas in 2022 and 2023. The third is, knowing the differences between the revenue of hotel tax, restaurant tax, entertainment tax, and retribution for recreation and sports areas before and during Covid-19 Pandemic.

The type of the study used was descriptive comparative method with quantitative approach. The data collection technique conducted was documentation. Moreover, the data used in the study was the data from the statement of locally-generated revenue at Sleman Regency in 2019-2020. The data analysis used contribution analysis, prediction analysis using the least square method, and Paired Sample T-Test analysis.

The results of the study show that the contribution and revenue of hotel tax, restaurant tax, entertainment tax, and retribution for recreation and sports areas continuously have a decrease due to the Covid-19 Pandemic. It can be proved by using Paired Sample T-Test for hotel tax, restaurant tax, entertainment tax, and retribution for recreation and sports areas resulting in *Sig. (two-tailed)* < 0.05. It means that  $H_0$  is rejected, in which there is the difference of revenue before and during the Covid-19 Pandemic.

*Keywords: contribution, prediction, local tax and retribution, locally-generated revenue, covid-19 pandemic*