

Analysis of Hotel and Restaurant Tax Revenue Before and During The Covid-19 Pandemic

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Abstract. This study aims to analyze the hotel and restaurant tax revenue before and during the Covid-19 pandemic in Karanganyar District. This research employs a descriptive method with a qualitative approach. It utilizes both primary and secondary data sources. Data collection techniques involve interviews and documentation. Data analysis techniques include data condensation, data presentation, and drawing conclusions. The study is conducted at the Karanganyar District Regional Finance Agency to gather information regarding hotel and restaurant tax revenue, and it involves several key informants from hotel and restaurant businesses selected using purposive sampling method. The results of this research indicate that: (1) the number of hotels and restaurants generally increased from the year before to during the pandemic, (2) hotel and restaurant tax revenue experienced a significant growth overall, (3) the procedures for hotel and restaurant tax collection were implemented appropriately and operated smoothly, and (4) the efforts of the local government to enhance hotel and restaurant tax revenue were fairly successful.

Keywords: hotel tax, restaurant tax, COVID-19 pandemic.

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Introduction

In governance, the evolution of the times has impacted various technical regulations and implementation applications in public services. According to Ramadhan (2019), all activities of regional governments will be well-implemented if they optimize local revenue collection. The optimization of local taxes, especially hotel and restaurant taxes, is highlighted due to the increasing number of restaurants and hotels in areas with tourism potential in Karanganyar District. According to an interview with Bobby Aditya Putra, the Secretary of Commission B of Karanganyar DPRD, conducted by RadarSolo (2022), the presence of hotels and restaurants in areas such as Tawangmangu, Ngargoyoso, Colomadu, and other regions has experienced significant development. Tourism potential has a close relationship with hotels and restaurants, making them a major attraction for tourism potential in Karanganyar Regency. However, since the onset of the Covid-19 pandemic, restrictions on gatherings and public mobility have led to the closure of tourist sites, which has adversely affected the revenues of restaurants and hotels. This shift in the economy has resulted in a gap in local revenue, including in Karanganyar. The significant difference between revenue before and during the Covid-19 pandemic is worth investigating, particularly concerning hotel and restaurant tax revenues in Karanganyar Regency. Hotel and restaurant taxes contribute significantly to local revenue derived from taxes.

The growth in the number of hotels and restaurants represents taxable objects that should be utilized by Karanganyar district to increase local revenue. Importance of the Research Tourism potential, closely related to hotels and restaurants, is a prime attraction for tourism in Karanganyar District. Local revenue from hotel and restaurant taxes has the potential to grow further alongside the attention given to supporting components such as infrastructure development, services, and tourism in regional development policies. This is reflected on the official website, point.karanganyarkab.go.id, launched in 2017, which comprehensively reveals the development of tourism areas, infrastructure, and investment potential in tourism development. The launch of this website demonstrates an improvement in Karanganyar's government regulations, enabling better promotion of the tourism sector through digitalization. In line with

this, hotel and restaurant taxes increased in 2018 compared to the previous year, from IDR 5,413,650,648 to IDR 7,581,793,896 (see Table 1). According to Widyaningsih (2014), local taxes are the largest contributor to local own-source revenue (PAD) compared to other revenue sources such as transfer funds or grants. Hotel and restaurant taxes are among the highest revenue-generating local taxes. In the Budget Realization Report of Karanganyar District for the years 2017-2021, restaurant and hotel taxes ranked among the top five local tax types with the highest revenue. Other local taxes, such as the tax on the acquisition of land and building rights (BPHTB), street lighting tax, and rural and urban land and building tax (PBBP2), also rank among the top five local taxes in terms of revenue. However, the focus here remains on hotel and restaurant taxes due to their significant contribution to the local economy, particularly in supporting the tourism sector and regional development. While other taxes also generate high revenue, hotel and restaurant taxes play a crucial role in driving economic growth in Karanganyar District, which justifies their selection for further analysis.

By optimizing tax revenue from the hospitality sector, the local government can allocate funds to improve public facilities, such as roads, parks, and more representative tourist information centers. The development of tourism facilities, such as new tourist destinations, the organization of existing tourist sites, and broader promotions, also becomes more feasible. Ultimately, this strategy not only strengthens Karanganyar's appeal as a tourist destination but also creates a sustainable economic cycle and enhances the well-being of the local community.

Hotel and restaurant taxes make significant contributions to local revenue. Local revenue derived from own-source revenue is used for regional needs and necessities (Prasetyo and Ngumar, 2017). According to Mulyadi (2011:38), regional governments are obligated to allocate the proceeds from retribution and local tax revenues to develop, build, and facilitate the needs of their respective regions.

This research focuses on the direct correlation between revenue from hotel and restaurant taxes and its impact on infrastructure development and the tourism ecosystem in Karanganyar Regency, particularly in the context of developments in accessibility, such as toll roads and the modernization of ecotourism. Thus, this study not only highlights the role of local taxes as a source of funding but also

examines how these contributions can create a more dynamic and sustainable economic climate.

The local revenue in Karanganyar District has shown a positive trend over the years due to the development of infrastructure and facilities that support the tourism ecosystem. The existence of toll road access in surrounding areas, along with the modernization of ecotourism, has contributed to the growth of the tourism sector in Karanganyar. This sector directly impacts hotel and restaurant tax revenues, as increased tourist arrivals lead to higher hotel occupancy rates and more restaurant visits. Consequently, the growth in tax revenue from hotels and restaurants before the pandemic (in 2017, 2018, 2019) and during the pandemic (in 2020 and 2021) in Karanganyar District is evident in the following table:

Table 1.
Revenue from Hotel and Restaurant Taxes

Year	Hotel tax	Restaurant tax	Local Tax Revenue
2017	4,304,135,803	5,985,834,017	150,746,368,794
2018	5,413,650,648	7,581,793,896	167,176,622,018
2019	7,525,118,670	9,547,614,477	185,331,600,515
2020	5,751,316,231	7,811,672,136	176,873,002,208
2021	6,979,194,295	9,663,484,355	174,850,000,000

Source: Report on the Realization of the Karanganyar Regency Regional Revenue Budget for 2017-2021

The revenue from hotel and restaurant taxes in Karanganyar District has been increasing every year. The increase in revenue realization is in line with the growing number of hotels and restaurants in Karanganyar. However, since the onset of the Covid-19 pandemic, which has led to economic instability due to restrictions on gatherings and mobility, tourist attractions have been forced to close, resulting in a decrease in restaurant and hotel revenue. According to Muliati (2019), the decline in taxes is attributed to the implementation of Large-Scale Social Restrictions (PSBB), which significantly impacts the tourism sector. This directly affects the decrease in local tax revenue in Karanganyar District. In 2019, restaurant tax revenue decreased from 7.5 billion to 5.7 billion, and hotel tax revenue decreased from 5.5 billion to 5.5 billion. The Karanganyar District Government, through Regulation No. 28 of 2020, has postponed payment and waived administrative sanctions such as fines for arrears in hotel tax, restaurant tax, entertainment tax, and parking tax due to the extraordinary circumstances of the Covid-19 outbreak. This regulation was issued to alleviate the burden on the community, which has faced

uncertainty in income due to Covid-19, coupled with fear and anxiety about health.

Based on the background explanation provided, the author seeks to delve into the details of hotel and restaurant tax revenue before and during the Covid-19 pandemic in Karanganyar District. According to the revenue realization table, it is evident that revenue from hotel and restaurant taxes increased from 2018 to 2019. However, due to the Covid-19 pandemic, local revenue from the tax sector declined in 2020. This situation prompted the Karanganyar District Government to quickly and responsively find solutions to enhance local revenue. After reaching its peak in mid-2021, following the pandemic, the Karanganyar District Government was able to regain an increase in revenue, with total local tax revenue amounting to 154,189,995,000 in 2020, rising to 174,850,000,000 in 2021.

Literature Review

Hotel Tax

According to Law No. 28 of 2009 on Regional Taxes and Retributions, hotels encompass all accommodation services that charge fees to users. Hotels include lodging houses, inns, guesthouses, motels, and boarding houses with more than ten rooms. Other services include laundry, telephone, internet, fax, and vehicle or accommodation services. The tax object for hotel tax is the total payment made by consumers for services utilized. Hotel tax subjects are individuals or entities making payments to those using hotels to generate income. Tariffs are capped at 10%, set by local regulations. Regional Regulation No. 4 of 2010 in Karanganyar District details hotel tax scope, collection processes, and penalties for violations. Tax collection falls under local government jurisdiction, with set payment periods and reporting obligations.

Restaurant Tax

Restaurant tax is a levy on services provided by establishments offering food and beverages, including restaurants, cafeterias, stalls, bars, and catering services (Syifa Alhusna & Rahmat Daim Harahap, 2022; Ahmad Rosandi Sakir, 2023). The tax object for restaurant tax is the services provided by the restaurant to customers. Restaurant tax is a significant source of local revenue in Indonesia, typically set at 10% of the payment received by restaurants (Wensy F. I. Rompas, 2019). Not all restaurant services are

taxable, depending on the nominal value paid by customers as per local regulations. Restaurant tax rates, regulated by Law No. 28 of 2009 on Regional Taxes and Retributions, are capped at 10% of the payment for restaurant services. According to Soehardi et al. (2020), revenue from restaurant tax, hotel tax, and entertainment tax is crucial in local tax collection, particularly in the tourism sector. Local governments regulate restaurant tax, determining subjects, taxpayers, tax objects, collection processes, and administrative sanctions for violations (Prihandani, N. M. Intan & Saputra, Komang A.K, 2019). Karanganyar District Government sets the minimum taxable transaction value for restaurant services at Rp. 100,000/day. Restaurants must collect and remit tax revenue according to the applicable tax period, as detailed in Karanganyar District Regulation No. 68 of 2010, ensuring accurate calculation, collection, remittance, and reporting to the authorities.

Covid-19 Pandemic

The pandemic is a rapidly spreading infectious disease that affects people worldwide, crossing international borders (Masrul, 2020). The coronavirus, originating from a large virus family, causes diseases in humans and animals, particularly respiratory infections like MERS and SARS. Since the extraordinary event in Wuhan, China, in December 2019, the coronavirus evolved into the deadly SARS-CoV-2 virus, leading to COVID-19. COVID-19 quickly spread from Wuhan to major cities and beyond, facilitated by its ability to spread through the air and indirect contact. Indonesia detected its first COVID-19 case in March 2020, peaking in early to mid-2021, disrupting activities and prompting fear, leading to economic challenges and budget adjustments for urgent healthcare needs.

Chaos Theory

Chaos Theory has emerged as a valuable framework for understanding organizational crises and their communication strategies. It links the dynamics of organizational crises and their communication dimensions with broader concepts of system stability, instability, and the potential for subsequent decline and renewal (Seeger, 2002). Thus, it is a relevant theoretical framework to consider when identifying new priorities and strategies both during and after a crisis.

This theory seeks to comprehend systems that do not behave in linear, predictable, or conventional ways (Murphy, 1996). It is based on the concept of sensitive dependence on initial conditions (also known as the Butterfly Effect), where small changes at the outset can rapidly escalate into significant transformations over time (Gleick, 2008).

Chaos Theory can offer insights into possible outcomes following a period of upheaval. As Faulkner (2001) notes, when a system is impacted by a crisis or disaster, it may collapse as a unified entity. Alternatively, it may revert to a configuration that resembles, to some degree, its pre-crisis state or evolve into a completely new, potentially more effective structure. Given that the hospitality and restaurant industries are expected to endure post-COVID-19, Chaos Theory can predict recovery scenarios that either mirror conventional norms (largely imitating the prior normal) or represent a turning point in the operation of these sectors.

Previous Research

In his study, Ishak (2021) elaborated on the financial impact of Covid-19 on local governments, resulting in a significant increase in burdens due to imbalances between expenditure and revenue, leading to heightened deficits and debt burdens. Within the context of the Covid-19 pandemic crisis in Indonesia, particularly concerning local revenue, it heavily relies on revenue generated from local potential. The magnitude of local revenue reflects the management and capability of local governments in implementing decentralization and regional autonomy.

Paramitha (2021) explained in her research that the Malang City government adjusted hotel and restaurant tax regulations due to Covid-19 by providing payment relief to hotel and restaurant owners. This adjustment included a 50% payment facilitation and relief for establishments operating during the new normal period, without imposing fines for late tax payment or reporting. Non-operational hotel and restaurant taxpayers were exempt from tax payments.

Kisnayanti et al. (2021) highlighted in their study the significant impact of the Covid-19 pandemic on hotel tax revenue in Badung Regency. The pandemic also drastically reduced restaurant tax revenue in the region. Fear of Covid-19 hindered activities, resulting in the closure of hotels and restaurants that primarily relied on tourists as their target customers. Badung Regency Government adapted by optimizing revenue sources other than Hotel and Restaurant Taxes, such as Advertisement Tax, Parking Tax, Information Tax,

Road Tax, Groundwater Tax, Land and Building Tax, and Land and Building Acquisition Fees.

Research Method

Research Approach

The qualitative approach to analyzing hotel and restaurant tax revenue pre and during Covid-19 aims for deep understanding of social phenomena, focusing on explanations in words rather than numbers. It aids in solving social problems by providing reasoning. Methodology selection is guided by posed questions. Results can inform new concepts or theories, or evaluate organizational processes, utilizing methods like case studies, participant observation, and historical research (Cibangu, 2012).

Research Object

The research object is the development of hotel and restaurant tax revenue in Karanganyar Regency. It focuses on the evolution of hotel and restaurant tax revenue before and during the Covid-19 pandemic, requiring accurate information to understand the pandemic's impact on hotel and restaurant businesses. Objective and reliable information can be obtained from the Regional Financial Agency of Karanganyar Regency, hoteliers, and restaurant owners.

Data Sources

This research utilizes two types of data: primary and secondary. Primary data are collected directly from the source for specific purposes (Sekaran and Bougie, 2016). Primary data are obtained through interviews with key informants, a common method used in qualitative research to gather in-depth information, impacts, decisions, and solutions regarding the Covid-19 pandemic's effects on hotel and restaurant tax revenue in Karanganyar Regency. Secondary data are pre-existing data available in documents at the Regional Financial Agency of Karanganyar Regency.

Data Collection Method

The data collection process involves interviews and documentation. Interviews entail structured conversations with individuals representing relevant institutions, conducted face-to-face. Documentation involves gathering information from legal regulations, government statistical data, and local government budget reports.

Selection of Informants

The selection of informants uses purposive sampling, a common technique in qualitative research that involves deliberately choosing individuals who possess specific knowledge relevant to the study. In this case, regarding the impact of Covid-19 on hotel and restaurant tax revenue in Karanganyar. Purposive sampling ensures that selected informants can provide deep insights on the research question (Etikan, Musa, & Alkassim, 2016). Purposive sampling is used to obtain information from specific individuals or those meeting certain criteria (Campbell et al., 2020), as outlined in Karanganyar District Regulations No. 4 of 2010 regarding Hotel Taxes and No. 5 of 2010 regarding Restaurant Taxes. To gain insights into how local tax policies affect the hospitality and restaurant industry in Karanganyar, this study involved key informants from various sectors, including government officials, industry associations, and business owners. These informants were chosen for their expertise and direct involvement in the industry.

Data Analysis Method

A qualitative research method is employed, largely utilizing words and sentences. The qualitative data analysis method follows Miles and Huberman's approach (1994), involving data condensation, data display, and conclusion drawing.

Result and Discussion

Analysis of Hotel Development in Karanganyar Regency

The development of hotels in Karanganyar Regency has generally shown significant improvement. The presence of hotels and tourism are closely related as they are intertwined with tourists. Karanganyar boasts substantial tourism potential due to its natural resources and scenic landscapes spread across various locations. In recent years, the tourism sector in Karanganyar has seen enhancement and improved management, contributing to the economic advancement of the local community. The following is a list of potential hotel taxpayers in Karanganyar Regency over the past five years:

Table 2.
The Number of Hotel Taxpayers

No	Type	2017	2018	2019	2020	2021
1.	Non-star Hotel	203	207	201	220	221

2.	One-star Hotel	2	2	2	2	2
3.	Two-star Hotel	3	3	3	3	3
4.	Three-star Hotel	1	1	2	3	3
5.	Four-star Hotel	2	2	3	2	2
6.	Five-star Hotel	1	1	1	1	1
Total		213	217	212	231	232

Source: Taxpayer Data on Groundwater, Entertainment, Hotels, Parking, Billboards, Restaurants, Non-Metallic Minerals and Rocks, Karanganyar Regency Regional Finance Agency 2017-2021

From the data in the table, the local tax authorities in Karanganyar, namely the Regional Financial Agency, are very enthusiastic, and hotel operators strongly support this sentiment, as stated in the interviews:

"...from the revenue side, automatically I personally strongly support and am enthusiastic because this will automatically increase the revenue to the regional government and automatically provide input to the local government and provide prosperity" (DNR, Head of Data Collection, Processing, and Determination Section)

"...this development is due to the increasingly opening up of economic and tourism opportunities" (SRW, Head of Tax Collection, Objections, and Tax Examination Division)

Based on the explanation and data above, it can be concluded that the hotel development in Karanganyar before the Covid-19 pandemic experienced significant growth. Chaos Theory suggests that during and after a crisis, systems can either revert to their previous configurations or evolve into more efficient structures, reflecting new patterns of growth. This idea is reflected in the hotel development data, where a pre-pandemic growth surge was interrupted, but the sector remained relatively stable even through the COVID-19 period, demonstrating resilience and potential for renewal in line with the area's tourism prospects. The explanations from the interviewees confirm that the development of restaurants in Karanganyar has had a positive average annual movement. This is supported by the data in the table, showing a significant increase in 2017 with an increase of 36 hotels, followed by a less significant increase in 2018 with only 4 additional hotels. The most significant increase occurred in non-star hotels. In 2019, before the Covid-19 pandemic, there was a slight decrease of -2.35%, while the growth in the number of hotels during the pandemic

remained relatively stable. In 2020, there was an increase of 19 hotels, with the highest addition in non-star hotels. However, in 2021, there was only an increase of one hotel, also classified as a non-star hotel. The average annual growth of hotels in Karanganyar is 5.84%, which is considered good, but there is still room for improvement and development in tourism that requires further enhancement from both the local government and hotel operators.

Analysis of Restaurant Development in Karanganyar Regency

The improving development of restaurants has a positive impact on restaurant tax revenue in Karanganyar. The restaurant sector in Karanganyar has experienced rapid growth, driven by the abundant natural beauty that serves as a business opportunity for restaurant operators. The increase in the number of restaurants is particularly notable in strategic areas such as city centers or tourist areas. The growth in the restaurant sector surpasses that of other sectors. Below is the data on restaurant taxpayers in Karanganyar Regency for the past five years:

Table 3
The Number of Restaurant Taxpayers

No	Year	Number of Restaurant
1.	2017	503
2.	2018	508
3.	2019	501
4.	2020	886
5.	2021	919

Source: Taxpayer Data on Groundwater, Entertainment, Hotels, Parking, Billboards, Restaurants, Non-Metallic Minerals and Rocks, Karanganyar Regency Regional Finance Agency 2017-2021

The growth in the number of restaurants is most evident in tourist areas such as Tawangmangu and its surroundings, capitalizing on mountainous landscapes as their selling point alongside food offerings. This serves as the main attraction in the Tawangmangu tourist area due to its scenic beauty and Instagram-worthy spots often used for photography or content creation.

"In Karanganyar Regency, the tourism sector has indeed experienced growth and encompasses specialties. The emergence of new hotels and restaurants, especially new restaurants, mostly contributes to the tax potential." (GLH, Head of Subdivision Registration, Data Collection, and Determination)

"Well, in my opinion, it's already good, and in Tawangmangu, the development of its restaurants is quite significant." (ANG, Manager of Sakaw Resto)

"Yes, it's already quite good for its tourism development." (RHM, Manager of Telaga Rindu Resto)

In summary, the restaurant development in Karanganyar has shown significant growth over the past five years. The explanation from the sources confirms that the restaurant sector in Karanganyar has shown improvement each year, making it suitable for new culinary business investment opportunities. Chaos Theory suggests that during periods of crisis, such as the COVID-19 pandemic, systems may either stabilize or evolve into new configurations. This is evident in the restaurant sector in Karanganyar, which experienced an unexpected surge in new restaurants during the pandemic, reflecting an adaptive response to changing conditions. This is supported by the data in the table, showing a substantial increase in restaurant taxpayers, with an average addition of 17.81% annually. In 2017, there was a significant increase of 47 restaurants, while in 2018, the growth was not as significant, with only 5 additional restaurants. The highest increase in restaurants was observed in tourist areas like Tawangmangu and Ngargoyoso. In 2019, before the Covid-19 pandemic, there was a slight decrease of -1.37%. However, during the pandemic, there was a significant increase of 76.84%, equivalent to 385 new restaurants. In 2021, there was a considerable increase with 23 new restaurants. The majority of new restaurants during the pandemic were located in the outskirts along the Tawangmangu-Magetan bypass road. The already significant restaurant development in Karanganyar requires supervision and approach from the management, namely the Karanganyar Regional Financial Agency, to ensure continuous growth and increase in local revenue from restaurant taxes.

Analysis of Hotel Tax Revenue Development in Karanganyar Regency

The development of hotel tax revenue in Karanganyar Regency over the past five years has generally experienced positive growth. Despite enduring the Covid-19 pandemic with great difficulty, hotel tax revenue in Karanganyar gradually improved after the onset of the new normal era. Research findings indicate that the growth in hotel tax revenue in Karanganyar before the Covid-19 pandemic showed an increase in 2017 by 15.33%, in 2018 by 25.77%, and in 2019 by 39.01%. However, during the pandemic in 2020, there was a significant decrease of

-23.57% due to government policies on social restrictions, but it began to rise again in 2021 with an increase of 21.34%.

The overall positive development in hotel tax revenue is attributed to the continuous development of tourist potential areas in Karanganyar. This was confirmed by the regional tax authorities at the Karanganyar Regional Financial Agency:

"...regarding the development of hotel and restaurant tax revenue in Karanganyar from 2017-2022, there has been a significant increase, but in 2020, there was the pandemic, and the pandemic had a significant impact..." (DNR, Head of Data Collection, Processing, and Determination Section)

"...but the development from 2017-2019 remained on the rise." (GLH, Head of Subdivision Registration, Data Collection, and Determination)

"...every year we have targets and optimization increases in revenue from the tax sector, and it increases every year." (SRW, Head of Tax Collection, Objection, and Tax Examination Division)

The development of hotel taxes in Karanganyar from 2017-2019 before the Covid-19 pandemic consistently experienced significant growth. The rapid development of the tourism sector had a significant impact on hotel revenue. According to "Karanganyar Dalam Angka" and the Central Java Tourism Statistics Book, the number of tourists visiting Karanganyar increased annually, reaching 838,285 in 2017, 876,657 in 2018, and 831,066 in 2019. Hotel managers confirmed through direct interviews that there was an increase in revenue before the Covid-19 pandemic:

"...before the pandemic, it always increased every year..." (TGN, Manager of Sari 1 Hotel)

"...yes, of course, before that, the revenue increased..." (HRS, Manager of Pondok Asri Hotel)

According to Chaos Theory, during a crisis, systems may experience fluctuations and destabilization, but they can also adapt and eventually reach a new configuration. This theory helps explain the hotel tax revenue patterns during and after the Covid-19 pandemic. During the Covid-19 pandemic, regional financial management and budgeting should be carried out more carefully because the Regional

Budget (APBD) is an important component, especially local revenue used to support government performance. The decline in hotel tax revenue during the Covid-19 pandemic in 2020 and 2021 was significant due to social activity restrictions in the community, leading to road closures. Tourist areas were heavily affected by these activity restrictions, making tourism quiet and even closed. This was also expressed by hotel taxpayers and managers:

"...visitors decreased, but there were still some, but very quiet visitors..." (STP, Owner of Muncul Sari Hotel)

"...yes, it was really closed, sir, the front road was closed and closed for a few months because it was very quiet..." (SMR, Owner of Widya Mulya Lodging)

"...The impact of the pandemic on hotel and restaurant tax revenue is significant because in 2019, hotel growth increased by 8.96%, but in 2020, after the pandemic, it only increased by 0.43%." (DNR, Head of Data Collection, Processing, and Determination Section)

Hotel tax revenue before the pandemic always increased and grew well, but during the pandemic, revenue decreased due to operational constraints faced by hotels under government policy to curb the spread of Covid-19. According to "Karanganyar Dalam Angka" and the Central Java Tourism Statistics Book, the number of tourists visiting Karanganyar decreased to 309,047 in 2020 and increased by 22.76% to 379,411 in 2021. The increase in visitors was influenced by the government's relaxation of policies, reopening public places and tourist spots with adherence to health protocols. Despite the pandemic adjustments, hotel tax revenue in 2021 experienced a significant increase, reaching 6.9 billion from 5.7 billion, an increase of 1.2 billion. The average growth rate of hotel tax revenue in Karanganyar is 15.18% per year, which is quite high and still requires efforts from management to maximize revenue.

Analysis of Restaurant Tax Revenue Development in Karanganyar Regency

The growth of restaurant tax revenue from 2017 to 2019 experienced significant growth due to the development of tourism in Karanganyar Regency in the current technological era. The expanding tourism impact also arises from the rapid growth of communication technology and social media in the

past two decades, including the widespread use of smartphones and the emergence of platforms like Facebook, Instagram, WhatsApp, YouTube, and TikTok. People's activities nowadays are heavily influenced by social media, making it a place for communication and information sharing. Daily activities that were once unrelated to technology and social media are now heavily reliant on them, with individuals using social media to communicate and share experiences instantly through photos or videos recorded using digital cameras or smartphones.

The growth of restaurant tax revenue before the Covid-19 pandemic saw increases of 22.04% in 2017, 26.67% in 2018, and 25.92% in 2019. However, during the pandemic, restaurant tax revenue experienced a decline of -18.18% due to many restaurants being deserted and closed as a result of the pandemic. In 2021, restaurant tax revenue continued to improve by 23.7% as societal activities gradually returned to normal. Here are the interview results and confirmations from restaurant owners:

"...before the pandemic, there was gradual growth because we also expanded our premises..." (AHM, Manager of Rahma Resto)

"...before the pandemic, it was easy to make money, like 3 million, and then it kept increasing..." (HND, Manager of Rengganis Resto)

"...Sakaw's income increases every year..." (ANG, Sakaw Caffe)

"...during the pandemic, our income definitely dropped..." (TMY, Manager of Mbahman Resto)

"...because of the pandemic, there was a decrease in visitors and revenue..." (SPR, Owner of Cleguk Caffe)

"...from the beginning of 2020, there was a decrease because Covid started to spread..." (AFA, Manager of SFA Steak)

"...during the pandemic, it was really quiet, and very deserted..." (ZKY, Owner of Warisan Resto)

The development of restaurant tax revenue during Covid-19 indeed experienced a significant decline due to the pandemic's impact on all sectors of life, especially the economy and health. During the pandemic, many adjustments were made by the

community, especially regarding health-related lifestyles. The financial sector, including the management of Karanganyar Regency's finances managed by the Regional Financial Agency of Karanganyar, also made efforts to address the pandemic. Here are the responses from the management of Karanganyar Regency's financial tax department:

"...the growth of restaurants in 2019 experienced growth of 76.84%, and in 2020, it only grew by 3.72%..." (DNR, Head of Data Collection, Processing, and Determination Section)

"...as revenue managers, we at the Karanganyar BKD honestly faced obstacles because Covid-19 caused problems in registration, data collection, and processing..." (GLH, Head of Sub-Registration, Data Collection, and Determination Section)

"...the Covid pandemic caused a significant decrease in tax revenue..." (SRW, Head of Tax Collection, Objections, and Tax Examination Section)

Chaos Theory suggests that during periods of instability, such as the COVID-19 pandemic, systems may either adapt or return to their previous configurations. This pattern is seen in restaurant tax revenue, which, despite a brief decline during the pandemic, rebounded significantly in 2021, demonstrating resilience and adaptability in response to changing conditions. Overall, restaurant tax revenue in Karanganyar experienced an increase before the pandemic and only declined for one year during the pandemic before rebounding in 2021. The average growth of restaurant tax revenue in Karanganyar increased by 16.03% per year, which is relatively high and contributes to increasing local revenue from the tax sector. However, with the natural and business potential in Karanganyar as a regency excelling in the tourism sector, efforts and improvements in management are needed from both the local government and restaurant entrepreneurs to maximize local revenue.

Analysis of the Implementation Procedure of Hotel and Restaurant Tax Collection in Karanganyar Regency

The collection of hotel and restaurant taxes in Karanganyar Regency is explained and regulated through different regional regulations. Regional Regulation No. 4 of 2010 concerning Procedures and

Procedures for Hotel Tax Collection and the Regent Regulation of Karanganyar No. 67 of 2010 regulate hotel taxes. Meanwhile, restaurant taxes are regulated in Regional Regulation No. 5 of 2010 concerning restaurant tax collection procedures and Regent Regulation No. 68 of 2010, which contains provisions for restaurant tax implementation.

Tax collection adheres to a system that requires taxpayers to calculate, report, and pay their obligations independently, known as self-assessment. Hotel and restaurant entrepreneurs with turnover exceeding 300,000,000 per year are required to keep books and impose taxes according to the prevailing regulations, which is set at 10%. Small-scale hotel and restaurant entrepreneurs who do not keep books or have small turnovers are given leniency in payment, subject to a flat rate or fixed rate each month.

This is done by the Regional Financial Agency (BKD) with the aim of enabling small-scale hotel and restaurant entrepreneurs to pay taxes without difficulty. Small-scale hotel and restaurant entrepreneurs are accommodated in an association called the Indonesian Hotel and Restaurant Association (PHRI). PHRI has more than 200 members throughout the Karanganyar area. PHRI collects payments collectively from small-scale hotel and restaurant taxpayers such as guesthouses, tourist cottages, eateries, and others. The amount paid by taxpayers to PHRI has been agreed upon in advance by officials and taxpayers. Payments are usually made through collective gatherings organized by PHRI every 5th of the month. PHRI then collects the payments and deposits them with the BKD. The treasurer of PHRI is responsible for collecting, recording, and depositing taxes with the BKD every month. PHRI receives 10% of the proceeds, which are used for operational expenses and gas expenses for the treasurer who has dedicated time and effort to manage and deposit taxes with the BKD. Here are some explanations from the Treasurer of PHRI:

"...yes, PHRI is a mutual aid association, if there are difficulties from members that need to be conveyed to the government. Then, from the government to convey their aspirations here will be faster, that's what it means to be a bridge" (KMI, PHRI Treasurer)

"...if the meeting is once a month on the 5th, if there are tax matters P1 is not handled by me, then the big ones go directly to the government, if not through me, it's the small ones like villas, small restaurants, and

tourist cottages. If they're collectively, there are over 100 of us, if the members are over 200" (KMI, PHRI Treasurer)

"...there are many obstacles because of Covid, which automatically means there is no income, but we still pay taxes. Even though the taxes are doubled, if it's postponed, we still pay taxes" (KMI, PHRI Treasurer)

The process of hotel and restaurant tax collection in the field is in accordance with applicable regulations. Hotel and restaurant entrepreneurs have also confirmed that the implementation process of hotel and restaurant tax collection in Karanganyar is quite good. However, the flat rate or fixed rate intended for small-scale hotel and restaurant taxpayers is not stipulated in regional regulations or regent regulations. According to Chaos Theory, systems under pressure can evolve and adapt to maintain stability; in this case, the introduction of a flat rate for small-scale businesses is a strategic adaptation to encourage tax contributions from these entities. The management of the Karanganyar BKD explained that the flat rate is established with the aim of ensuring that small-scale hotel and restaurant entrepreneurs still contribute to the government by paying taxes at a fixed rate, rather than using the 10% rule based on income. Hotel and restaurant entrepreneurs do not object to this because they also consider it logical, as they participate in tax obligations, including contributing to development, which will ultimately benefit their businesses. The local government of Karanganyar also receives additional revenue from small-scale hotel and restaurant taxpayers.

Analysis of Local Government Efforts to Increase Revenue from Hotel and Restaurant Taxes in Karanganyar Regency

The development of new hotels and restaurants in Karanganyar Regency is always under the supervision of the regional tax authorities, namely the Karanganyar Regional Financial Agency. Supervision carried out by regional tax authorities involves monitoring new hotel and restaurant businesses, followed by data collection. This was conveyed by the Karanganyar Regional Tax Authorities as follows:

"Taxpayer data updates for hotels and restaurants are conducted annually by visiting directly to the field" (SRW, Head of Tax Collection, Objections and Tax Examination Department)

"For data updates, BKD has an annual planning. However, we also monitor the real conditions in business development or conditional situations, which could lead to two or three times a year for socialization. BKD's socialization is done persuasively, face to face" (GLH, Head of Registration, Data Processing, and Determination Department)

"Automatically, when we update data from our end, there is also awareness from the taxpayer to self-report. Regarding socialization, apart from direct meetings, we conduct socialization through social media, pamphlets, and billboards for the digitalization of local taxes called SippPakde" (DNR, Head of Data, Processing, and Determination Department)

The efforts of the Karanganyar local government to increase hotel and restaurant taxes have been carried out through various approaches to ensure maximum revenue from hotel and restaurant taxes. This can be seen with various billboards and pamphlets about local taxes in strategic areas in Karanganyar Regency. Technological adjustments and modernization in payment methods have also been implemented by the Karanganyar Regional Tax Authorities by enabling online payments. This was conveyed by the Karanganyar Regional Financial Agency as follows:

"We have collaborated with Bank Jateng for the payment process, so we can receive payments from taxpayers through transfers or QRIS" (DNR, Head of Data, Processing, and Determination Department)

"In my opinion, it's good. For example, regarding tax issues, direct socialization is the key" (KMI, PHRI Treasurer)

Payment processes for taxpayers with large-scale or large nominal taxes are usually equipped with Tapping Boxes or recording devices. The Tapping Box is a recording device that can directly record transactions from taxpayers, which can then relay transaction information to the authorities, namely the Regional Financial Agency, through Bank Jateng. This was conveyed by taxpayers who have used Tapping Box devices as follows:

"SFA has experienced improvement in payments, from conventional manual calculations to now, thankfully, it's good because Tapping Boxes have been installed" (AFA, Manager of SFA and Steak Resto)

"For every transaction, we use a Tapping Box which directly connects to the BKD, and so far, the payment process has been good" (TGN, Manager of Sari 1 Hotel)

"It's been quite good because there is supervision from the Tapping Box integrated through Bank Jateng" (HRS, Manager of Pondok Asri Hotel)

The installation of Tapping Boxes greatly assists authorities in monitoring the payment process of hotel and restaurant taxes. The Regional Financial Agency can compare transaction data from hotel and restaurant entrepreneurs with the amount of tax paid. However, there are limitations because the number of Tapping Boxes is still limited, and not all taxpayers receive them. This was expressed by one taxpayer as follows:

"In terms of equipment installation, BKD has done persuasive socialization, but Tapping Boxes have not been installed yet, so we calculate the rate manually per month. We actually want the equipment, but it has to be installed simultaneously for everyone. However, the number of devices is still limited. From our association and friends here, we also agree that if the devices are installed, it's better to do it together" (AHM, Manager of Rahma Resto)

The process of hotel and restaurant tax payment in Karanganyar is good and has very minimal problems or issues. Taxpayers, whether large or small, feel that the tax rate and payment process for hotel and restaurant taxes in Karanganyar are fair. This was conveyed by the regional tax authorities, the Regional Financial Agency, and hotel and restaurant taxpayers as follows:

"So far, there have been no issues, no problems. If the system works well, that's good for Karanganyar" (RHM, Manager of Telaga Rindu Resto)

"I feel it's fair and reasonable. I don't have any objections, and it's been good enough" (TRS, Owner of Pondok Krisna Villa)

"There haven't been any problems related to the payment process. Our system is already host-to-host with Bank Jateng and we also cooperate with other vendors such as Indomaret, Alfamart, post offices, and taxpayers don't have to go to the BKD or Bank Jateng but can pay at the nearest location" (DNR, Head of Data, Processing, and Determination Department)

"Because not all taxpayers maintain bookkeeping, there is a flat rate for small taxpayers, and so far, there have been no complaints" (GLH, Head of Registration, Data Processing, and Determination Department)

The Karanganyar BKD facilitates and provides ease to small-scale hotel and restaurant entrepreneurs by applying fixed rates to increase awareness of tax obligations. Payment of fixed-rate taxes is accommodated and collected through PHRI. Fixed rates are applied to small-scale hotel and restaurant entrepreneurs because their customers are middle to lower-income individuals whose prices cannot compete with large-scale hotel and restaurant entrepreneurs. Small-scale hotel and restaurant entrepreneurs do not impose taxes on rates and prices due to complaints and objections from customers who are classified as middle to lower-income individuals.

Efforts to increase revenue from hotel and restaurant taxes in Karanganyar have experienced significant improvements. The development of improvement can be seen from the initial manual payments directly to the BKD or Bank Jateng, to now being modern and able to be done online or through stores such as Indomaret, Alfamart, and Alfamidi. However, there is still a need for overall improvements to make payments more convenient. Despite these efforts, the contribution of hotel and restaurant taxes to local revenue remains minimal, indicating a need for continued improvement in tax collection strategies (Rispanyo et al., 2023; Fitriyani et al., 2021).

In the future, the Karanganyar local government could issue and use an application that integrates all local tax payments, which can be done anywhere and anytime.

Conclusion

Based on the research conducted at the Karanganyar Regional Financial Agency and the locations of hotel and restaurant taxpayer businesses, it can be concluded that the development of the number of hotels and restaurants in Karanganyar experiences quite a variable movement, with fluctuations in the number of hotels and restaurants each year. However, generally, there is an increase in the number of hotels and restaurants. In line with Chaos Theory, these fluctuations reflect the dynamic and adaptive nature of the hospitality industry, which

responds to both economic pressures and external disruptions, such as the COVID-19 pandemic.

The development of revenue from hotel and restaurant taxes from 2017 to 2019, or before the occurrence of Covid-19, showed significant growth. However, the development of revenue from hotel and restaurant taxes experienced a significant decline during the pandemic in 2020 and 2021, primarily due to the closure of hotels and restaurants, a sharp decline in tourism, and reduced consumer spending caused by economic uncertainties and government-imposed social movement restrictions aimed at controlling the spread of the virus.

The implementation procedure of hotel and restaurant tax collection in Karanganyar is already quite good, with bureaucracy and handling in accordance with Regent Regulation No. 67 of 2010 and Regent Regulation No. 68 of 2010. Hotel and restaurant tax collection uses the self-assessment method. The collection procedure is in line with applicable regulations, but there is a fixed-rate procedure for small-scale taxpayers.

The efforts of the local government to increase revenue from hotel and restaurant taxes employ various methods, including conducting socialization to taxpayers, promotion and education, personal approaches by directly visiting hotel and restaurant businesses, and the use of technology to facilitate supervision. In line with Chaos Theory, these efforts represent adaptive responses to the unpredictable dynamics in the hospitality sector, especially in the face of economic fluctuations and external disruptions. Additionally, there are modernization steps taken, such as launching a portal page to facilitate the payment process of hotel and restaurant taxes in Karanganyar Regency.

Limitations faced in the research include the inability to find detailed and specific data regarding the list of hotel and restaurant taxpayers from 2017 to 2021, particularly concerning information on the time they were registered as taxpayers. Regarding data collection in the field, researchers encountered many hotel taxpayers whose management was not very familiar with hotel taxes because the hotels in Karanganyar only serve as branch hotels, and tax matters are handled by the central management. Researchers also did not find classification of restaurant categories that should exist for grouping restaurants, which would be useful for determining tax payments according to revenue.

Based on the research conducted at the Karanganyar Regional Finance Office and the establishments of hotels and restaurants in

Karanganyar, several recommendations can be made. Firstly, the Regional Finance Office needs to enhance monitoring of hotel and restaurant developments and make further efforts to increase revenue from hotel and restaurant taxes. This includes utilizing technology more effectively in tax collection processes and increasing the availability of Tapping Boxes. Moreover, awareness of the importance of paying taxes needs to be raised among hotel taxpayers, and employees should be trained in local taxation. The same applies to restaurant taxpayers, where training in accounting bookkeeping can help improve their business processes.

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