ANALYSIS OF FACTORS AFFECTING REGIONAL ORIGINAL REVENUE (PAD) IN BADUNG REGENCY

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Abstract: Regional Original Revenue (PAD) is one of the main indicators of a region's financial independence in managing its local economy. This study aims to analyze the effect of the number of tourist visits, the number of restaurants, the number of accommodations, and the population size on the Regional Original Revenue (PAD) of Badung Regency. As the tourism hub of Bali Province, Badung Regency holds significant potential for increasing PAD through the tourism sector and its supporting industries. This research adopts a quantitative approach using multiple linear regression analysis and employs secondary time series data from 2009 to 2023, sourced from the Central Bureau of Statistics (BPS) and related institutions. The research results show that simultaneously, the variables of tourist visits, the number of restaurants, the number of accommodations, and the size of the population have a significant impact on the local revenue of Badung Regency. However, partially, only the number of restaurants and the population have a significant and positive effect on local revenue, while the number of tourist visits and accommodations do not have a statistically significant partial impact. These findings indicate that the increase in the number of restaurants has a more direct impact on local revenue compared to other variables. This study is expected to provide input for the local government of Badung Regency in formulating effective policies to increase local revenue with a focus on sectors that show statistically significant contributions. Additionally, this offers empirical insights into the simultaneous and partial contributions of these factors to regional income.
Keywords: Regional Original Revenue, Tourist Visits, Number of Restaurants, Accommodations, Population Size

INTRODUCTION

Indonesia is an archipelagic country that adopts a decentralized system of governance. In this system, governmental affairs are divided between the central and regional governments, as stipulated in Law No. 23 of 2014 concerning Regional Government. The central government bears the primary responsibility for state administration, including formulating policies and development strategies to achieve national objectives. One of the key efforts involves development planning aimed at promoting equity and public welfare by optimizing the potential of each region. Decentralization allows local governments to tailor development policies to local needs. The successful implementation of decentralization depends on fiscal capacity, public participation, and governance quality (Mukiwihando, 2020).

Local governments are granted authority by the central government to formulate policies aligned with regional conditions and needs, while still adhering to legal

frameworks set by the central government. According to Law No. 32 of 2004, broad authority is granted to regencies and municipalities based on their respective capacities and potentials. Local governments have the right and obligation to determine and implement policies aimed at managing local governance and improving public welfare. Substantial funding is required to formulate and execute such policies effectively. The primary goal is to ensure sustainable development that yields optimal outcomes. Successful development is expected to enhance public welfare, and its effectiveness increases when supported by adequate funding and quality human resources. Through regional autonomy, local governments are expected to manage their own finances independently, reducing reliance on central transfers and improving local prosperity (Pasaribu & Woyanti, 2024).

In this context of autonomy, Regional Original Revenue (PAD) plays a strategic role. PAD not only serves as a funding source for development but also reflects the fiscal independence of a region. The greater the contribution of PAD to the overall regional revenue, the stronger the region's ability to manage its affairs. Through PAD, regional governments can exercise greater flexibility in designing development policies suited to local potential and community needs, including infrastructure development, improving public services, and poverty alleviation. Therefore, regional governments are authorized to manage and utilize financial resources optimally to support regional development activities (Wicaksono, 2018).

The implementation of regional autonomy necessitates the existence of local revenue sources that can reliably fund regional development activities. Regional governments must strive to increase income generated locally to expand the regional budget for development. Identifying and developing potential sectors that can increase PAD is essential for optimizing public expenditure and development outcomes (Gheta, 2020).

PAD is one of the primary financial sources available to regional governments. One key indicator to assess the effectiveness of fiscal decentralization is the ratio of PAD to total regional revenue. As a pillar of regional economic sustainability, PAD plays a strategic role in supporting ongoing development. PAD sources include regional taxes, retributions, proceeds from separated regional assets, and other legitimate local revenues (Widyasning & Bendesa, 2024). The tourism sector, particularly from domestic and international visitors, significantly contributes to PAD in Badung Regency. Supporting sectors such as restaurants and population size also add to the region's revenue. A strong PAD enables the government to fund various development programs and improve public service quality in infrastructure, health, and education (Anggreni & Budiasih, 2023).

Local governments are expected to manage and meet their own needs independently without excessive reliance on central funds. The ability to self-finance these needs is an important indicator of a region's economic development and efficiency. PAD is the main source for funding local needs, and the greater the share of PAD in regional income, the higher the level of fiscal independence (Jafar, 2024).

Bali Province is widely known as a leading tourist destination for both domestic and international tourists, necessitating adequate infrastructure and facilities. Well-equipped and high-quality facilities attract more visitors to the region. According to Utama and Khoirudin (2021), tourists tend to prefer staying and visiting areas that provide complete amenities such as hotels and restaurants that ensure their comfort.

Government efforts to increase PAD should include the development and enhancement of tourism facilities, as this sector significantly impacts the regional economy. Investment in tourism infrastructure and promotion is therefore key to increasing regional revenue from this sector (Sukresna & Ismiwati, 2024).

Badung Regency, as an autonomous region, is entitled to manage its internal affairs and drive local development. The local government and community are expected to collaborate in managing and optimizing economic potential to increase local revenue. Located at the heart of Bali Province, Badung Regency is recognized for its diverse economic and tourism potentials. The region offers a variety of attractions ranging from natural, cultural, culinary, to man-made and special interest tourism. Tourist arrivals directly contribute to PAD through hotel taxes, restaurant levies, and other retributions. As the tourism industry grows, so do the hospitality, dining, and tourism services sectors. These opportunities position Badung Regency to maximize local revenue sources, especially PAD, emphasizing the vital role of the tourism sector in economic and regional development.

Tourists play a vital role in supporting the tourism sector, as defined by Law No. 10 of 2009 concerning tourism. Tourists, both foreign and domestic, significantly influence tourism income. Domestic tourists are particularly important for maintaining economic stability, especially during times when international arrivals decline. According to Anggreni and Budiasih (2023), domestic tourist visits significantly contribute to PAD through spending in sectors such as accommodation, transportation, food, and leisure activities.

In 2021, international tourist arrivals sharply declined to only 43 individuals, while domestic tourist visits reached 42,471, highlighting the pandemic's severe impact on tourism. In 2022, recovery began with international tourists reaching 2,154,045 and domestic tourists at 447,944. This trend continued into 2023, with international tourist numbers surging to 5,248,113, nearly returning to pre-pandemic levels, while domestic visitors peaked at 690,022. These figures demonstrate the tourism sector's resilience and rapid recovery post-pandemic.

The food and beverage sector, including restaurants, also significantly affects PAD in Badung Regency, as shown through tax revenue collection. According to Suartini and Utama (2013), the increasing number of restaurants and eateries contributes positively to PAD. Restaurant businesses in Badung are diverse, including restaurants, eateries, bars, and catering services. Tourists express positive perceptions of local cuisine in starred hotels, with high ratings on menu variety and service quality. This diversity attracts a broad spectrum of both domestic and international tourists (Ariani & Aryanti, 2020).

Fast food restaurants and catering services further support PAD through convenience, efficiency, and employment creation. Catering services offer specialized food and beverage services for events, adding value to the local economy and contributing to tax revenue (Dhamayanti, 2023).

In 2022, there was a significant increase in all categories of food service businesses. Restaurants rose to 2,299 units in 2023, eateries to 1,224, bars to 400, and catering services to 117. This growth marks a strong recovery from the COVID-19 period (2019–2021), confirming the importance of these sectors in driving local economic revival and enhancing PAD through taxes and retributions (Wulandewi & Supadmi, 2020).

Accommodation availability also influences PAD. Defined under Law No. 10 of 2009, accommodations are facilities for temporary lodging such as hotels, resorts, and

other certified lodgings. Accommodation ensures tourist comfort and plays a crucial role in supporting tourism activities (Yudian & Dewi, 2022).

Data shows that the hotel industry in Badung has been recovering, especially high-end hotels, whereas budget and mid-range accommodations show less stability. An increase in hotels indicates broader public facility development and contributes to regional economic gains when tourists stay longer (Sutrisno, 2013).

In addition to tourism-related sectors, population size significantly affects PAD. Population growth boosts demand for goods and services, expands market size, and increases the need for public services. This in turn promotes consumption, investment, and other economic activities, contributing to PAD through taxes and levies (Imansyah, 2023).

To support local development, governments must optimize PAD by maximizing local revenue sources. These are essential for funding regional development expenditures and achieving sustainable development goals, despite numerous challenges.

Prior studies show mixed results regarding factors influencing PAD. Widyasning & Bendesa (2024) found that tourist arrivals positively affect PAD. In contrast, Suarjana et al. (2019) found no such effect. Dewi et al. (2021) reported that population growth significantly influences PAD positively. These differences are due to varying research contexts and variables.

Hence, this study analyzes the factors affecting PAD in Badung Regency from 2009 to 2023, covering pre-, during-, and post-pandemic dynamics, as well as policy shifts and tourism development impacts. Understanding these factors enables governments to craft more effective PAD-boosting policies.

METHOD

This study employs a descriptive quantitative approach to analyze the influence of the number of tourist arrivals, the number of restaurants, the number of accommodations, and the population on the Regional Original Revenue (PAD) of Badung Regency during the 2009–2023 period. Badung was selected as the research location due to its status as a primary tourism area in Bali with significant economic dynamics. The data used are time-series data spanning 15 years, which enables a comprehensive analysis of trends and the impact of tourism and demographic developments on PAD (Sugiyono, 2019; Siregar, 2013).

The dependent variable in this study is the PAD of Badung Regency, while the independent variables consist of the number of tourist arrivals, number of restaurants, number of accommodations, and total population. All data were obtained from the Central Bureau of Statistics (Badan Pusat Statistik/BPS) of Badung Regency and Bali Province, supported by relevant academic literature. Data collection was conducted using non-participatory observation and literature review methods. Each variable has a clear operational definition and is measured in standardized units, such as million rupiahs (PAD), units (accommodations/restaurants), and thousands of people (population/tourist arrivals) (Sugiyono, 2018; Nugroho, 2015).

The data were analyzed using multiple linear regression, with classical assumption tests employed to ensure the validity of the model. These tests include normality, multicollinearity, heteroscedasticity, and autocorrelation tests. Furthermore, the F-test

was used to assess the simultaneous effect of all independent variables, while the t-test was used to evaluate the partial effect of each variable. The coefficient of determination (R^2) was also applied to measure the extent to which the independent variables explain the variation in PAD. This analysis aims to provide an empirical basis for regional fiscal policy formulation focused on the tourism and demographic sectors (Ghozali, 2016; Wirawan, 2017; Algifari, 2000).

RESULTS AND DISCUSSION

Descriptive Statistics Results

Table 1. Descriptive Statistical Analysis

		Minimum	Maximum	Mean	Standard Deviation
Number of Tourist Visits	15	42784	6455086	3926475.47	1912346.943
Number of Restaurants	15	885	4040	1632.33	812,037
Number of Accommodations	15	1005	1990	1526.13	306,907
Total population	15	526000	683200	595872.67	51642.454
Locally-generated revenue	15	85016832	630933671	293884262.3	156748130.8
Valid N (listwise)	15				

Source: Processed Secondary Data, 2025

Based on Table 1, the minimum, maximum, and average values of each variable can be observed. The Regional Original Revenue (PAD) of Badung Regency, measured in million rupiahs, recorded a minimum value of IDR 850,168.32 million and a maximum value of IDR 6,309,336.71 million, with an average value of IDR 2,938,842.62 million. The number of tourist arrivals in Badung Regency ranged from a minimum of 42,784 thousand people to a maximum of 6,455,085 thousand people, with an average of 3,926,475 thousand people. The number of restaurants in Badung Regency ranged from a minimum of 885 units to a maximum of 4,040 units, with an average of 1,632 units. Meanwhile, the number of accommodation units ranges from 1,005 units as a minimum to 1,990 units as a maximum, with an average of 1,526 units. The population ranges from 526,000 people as a minimum to 683,200 people as a maximum, with an average of 595,872 people.

Results of Multiple Linear Regression Analysis

Table 2. Results of Multiple Linear Regression Test

Coefficientsa

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig
	B	Std. Error	Beta		
1 (Constant)	-73,550,768.6	260,878,108		-2,819	.018
Number of Tourist Visits	21,323	12,679	.260	1,682	.124
Number of Restaurants	141,000,763	29,522,786	.730	4,776	.001
Number of Accommodations	84,630,591	63,154,267	.166	1,340	.210
Total population	948,021	467,000	.324	2.107	.061

Source: Processed Secondary Data, 2025

$Y = -73{,}550{,}768.4 + 21{,}323\,X_1 + 141{,}000{,}763\,X_2 + 84{,}630{,}591\,X_3 + 984{,}021\,X_4$

Explanation:

Y = Regional Original Revenue (PAD)

X_1 = Number of Tourist Arrivals

X_2 = Number of Restaurants

X_3 = Number of Accommodations

X_4 = Population

The multiple linear regression equation above can be interpreted as follows:

- Y (Regional Original Revenue)

  Y represents the dependent variable, Regional Original Revenue (PAD), whose value is predicted based on the independent variables: number of tourist arrivals, number of restaurants, number of accommodations, and population.

- Constant Coefficient

  The constant coefficient of -73,550,768.4 indicates that if all independent variables are equal to zero, the predicted value of PAD would be -73,550,768.4. This reflects the baseline value when no contributing factors are present.

- Coefficient of Tourist Arrivals (X_1)

  The coefficient for the number of tourist arrivals is 21,323, meaning that for every additional one million tourists, PAD is expected to increase by 21,323 units.

- Coefficient of Number of Restaurants (X_2)

  The coefficient for the number of restaurants is 141,000,763, indicating that the addition of one restaurant unit is predicted to increase PAD by 141,000,763 units.

- Coefficient of Number of Accommodations (X_3)

    The coefficient for the number of accommodations is 84,630,591, suggesting that each additional accommodation unit contributes an estimated increase of 84,630,591 to PAD.

- Coefficient of Population (X_4)

    The coefficient for population is 984,021, which implies that an increase of one individual in the population is predicted to raise PAD by 984,021 units.

Classical Assumption Test

1) Normality Test

Table 3. Normality Test Results

One-Sample Kolmogorov Smirnov Test

		Unstandardized Residual
N		15
Normal Parametersa.b	Mean	-.0000001
	Standard Deviation	55907603.25
Most Extreme Differences	Absolute	.216
	Positive	.216
	Negative	-.138
Test Statistics		.216
Asymp. Sig (2-tailed)		.057

Source: Processed Secondary Data, 2025

The results obtained are based on the Asymp. Sig. (2-tailed) value of 0.057, which is greater than the 0.05 significance level. It can be concluded that the residual data is normally distributed. Thus, the normality assumption in the regression model has been met.

2) Multicollinearity Test

Table 4. Multicollinearity Test Results

Coefficientsa

		Collinearity Statistics	
Model		Tolerance	VIF
1	Number of Tourist Visits	.532	1,881
	Number of Restaurants	.544	1,839
	Number of Accommodations	.832	1.202
	Total population	.537	1,861

Source: Processed Secondary Data, 2025

The results obtained from the multicollinearity test show that the correlation value between independent variables (Number of Tourists, Number of Restaurants, Number of Accommodations, and Number of Residents) has a tolerance value of > 0.10 and a VIF value of < 10, so it can be concluded that there are no symptoms of multicollinearity between independent variables in the regression model.

3) Heteroscedasticity Test

Table 5. Heteroscedasticity Test Results

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	-1.774E+15	2.134E+16		-.083	.935
	Number of Tourist Visits	925683324.7	1036914032	.343	.893	.393
	Number of Restaurants	-2.550E+12	2.414E+12	-.401	-1.056	.316
	Number of Accommodations	3.173E+12	5.165E+12	.189	.614	.553
	Total population	633333212.0	3.819E+10	.006	0.17	.987

Source: Processed Secondary Data, 2025

The results obtained from the heteroscedasticity test using the Breusch Pagan Godfrey test indicate that the variables Number of Tourists, Number of Restaurants, Number of Accommodations, and Number of Residents have values greater than 0.05. Thus, it can be concluded that there are no symptoms of heteroscedasticity in this regression model.

4) Autocorrelation Test

Table 6. Autocorrelation Test Results

Model Summaryb

Model	Durbin- Watson
1	1.439a

Source: Processed Secondary Data, 2025

Table 7. Breusch-Godfrey Test Results

Coefficientsª

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
RES_2	.590	.470	.589	1.254	.245

Source: Processed Secondary Data, 2025

The results obtained from the autocorrelation test show a Durbin-Watson value of 1.439. With N = 15 and k = 4 at a significance level of 5%, the dL value is 0.697 and dU is 1.971. Because the DW value (1.439) is between dL and dU (0.697 < 1.439 < 1.971), the results of the Durbin-Watson test are in the inconclusive region, which means it cannot be concluded with certainty whether there is a positive autocorrelation or not. To overcome this uncertainty, the Breusch-Godfrey (BG) test was conducted, the results of which showed a significance value of 0.245 which is greater than 0.05, so it can be concluded that there is no autocorrelation.

Hypothesis Testing

1) F Test Results (Simultaneous Test)

Table 8. F-Test Results (Simultaneous Test)

ANOVA

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	3.002E+17	4	7.506E+16	17,152	.000b
	Residual	4.376E+16	10	4.376E+15		
	Total	3.440E+17	14			

Source: Processed Secondary Data, 2025

Based on the results of the F test, the calculated F-value was 17.152 with a significance level of 0.000, which means less than 0.05, so it was H_0 rejected. Therefore, it can be concluded that all independent variables, namely the number of tourists, the number of restaurants, the number of accommodations, and the number of residents, together significantly influence the dependent variable of the original regional income of Badung Regency.

2) t-test (Partial Test)

Table 9. Results of the t-Test (Partial Test)

Coefficientsa

Capital		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	-735507684	260878108.0		-2,819	0.18
	Number of Tourist Visits	21,323	12,679	.260	1,682	0.124
	Number of Restaurants	141000.763	29522.786	.730	4,776	.001
	Number of Accommodations	84630.591	63154.267	.166	1,340	.210
	Total population	984,021	467,000	.324	2.107	.061

Source: Processed Secondary Data, 2025

Based on Table 9, the interpretation of the coefficient relationships for each variable is as follows:

1. The Effect of Tourist Arrivals (X_1) on Regional Original Revenue (PAD) in Badung Regency

Hypothesis Formulation:

H_0: $\beta_1 \leq 0$, meaning tourist arrivals do not have a significant effect on PAD.

H_1: $\beta_1 > 0$, meaning tourist arrivals have a significant effect on PAD.

Significance Level:

The significance level (α) is 0.05, with degrees of freedom df = (15–4–1) = 10. The critical value of t at this level is 1.812.

Testing Criteria:

If t_calculated ≤ 1.812 or if the significance value is greater than 0.05, then H_0 is accepted.

If t_calculated > 1.812 or if the significance value is less than or equal to 0.05, then H_0 is rejected.

Statistical Calculation:

Based on SPSS output, the calculated t-value for X_1 is 1.642.

Conclusion:

Tourist Arrivals (X_1) do not have a significant partial effect on PAD in Badung Regency. Since t_calculated = 1.642 < t_table = 1.812 and the significance value is 0.124 > 0.05, H_0 is accepted and H_1 is rejected. Thus, tourist arrivals do not significantly affect PAD in Badung Regency.

2. The Effect of the Number of Restaurants (X_2) on PAD in Badung Regency
Hypothesis Formulation:

H_0: $\beta_2 \leq 0$, meaning the number of restaurants does not significantly affect PAD.

H_1: $\beta_2 > 0$, meaning the number of restaurants significantly affects PAD.

Significance Level and Testing Criteria:

Same as above ($\alpha = 0.05$; t_table = 1.812).

Statistical Calculation:

t_calculated = 4.776 based on SPSS analysis.

Conclusion:

The Number of Restaurants (X_2) has a significant partial effect on PAD. Since t_calculated = 4.776 > t_table = 1.812 and the p-value is 0.001 < 0.05, H_0 is rejected and H_1 is accepted. This indicates that the number of restaurants significantly affects the PAD of Badung Regency.

3. The Effect of the Number of Accommodations (X_3) on PAD in Badung Regency
Hypothesis Formulation:

H_0: $\beta_3 \leq 0$, meaning the number of accommodations does not significantly affect PAD.

H_1: $\beta_3 > 0$, meaning the number of accommodations significantly affects PAD.

Statistical Calculation:

t_calculated = 1.340 with a significance level of 0.210.

Conclusion:

The Number of Accommodations (X_3) does not have a significant partial effect on PAD. Since t_calculated = 1.340 < t_table = 1.812 and p-value = 0.210 > 0.05, H_0 is accepted and H_1 is rejected. Therefore, the number of accommodations does not significantly affect PAD in Badung Regency.

4. The Effect of Population (X_4) on PAD in Badung Regency
Hypothesis Formulation:

H_0: $\beta_4 \leq 0$, meaning the population size does not significantly affect PAD.

H_1: $\beta_4 > 0$, meaning the population size significantly affects PAD.

Statistical Calculation:

t_calculated = 2.107 with a significance value of 0.061.

Conclusion:

Population (X_4) has a significant partial effect on PAD. Because t_calculated = 2.107 > t_table = 1.812 and the p-value = 0.061 > 0.05, using a one-tailed test, the

significance value is halved to 0.0305 < 0.05, H_0 is rejected and H_1 is accepted. This indicates that population growth has a significant influence on PAD in Badung Regency.

Coefficient of Determination (R2)

Table 10. Results of the Determination Coefficient (R2) Test

Model Summaryb

Model	R	R Square	Adjusted R Square	Standard Error of the Estimate
1	.934a	.873	.822	66150768.27

Source: Processed Secondary Data, 2025

Based on the results, the coefficient of determination (R^2) was 0.873, indicating that 87.3% of the variation in Regional Original Revenue (PAD) can be explained by the independent variables: number of tourist arrivals, number of restaurants, number of accommodations, and population. The remaining 12.7% is influenced by other variables not included in the model.

Discussion

Effect of Tourist Arrivals on PAD in Badung Regency

Based on Table 9 and the t-test results using SPSS, the t-value for tourist arrivals (X1) was 1.682, below the critical value (t-table) of 1.812, and the significance value was 0.124 > 0.05. Therefore, H0 is accepted and H1 is rejected, indicating that tourist arrivals do not have a significant partial effect on PAD in Badung Regency.

This suggests that the increase in tourist arrivals does not directly lead to a rise in PAD during the study period. Although theoretically, tourists contribute to the regional economy through accommodation, food services, and spending at attractions, these contributions may not be fully reflected in PAD due to unregistered or informal economic activities and non-optimal local tax collection. This result is consistent with studies by Lintong et al. (2023) in Tomohon and Nurainina & Asmara (2022) in Tuban, which also found no significant impact of tourist arrivals on PAD.

However, it contrasts with findings from Widyasning & Bendesa (2024) and Aninda & Adriansyah (2022), who observed a significant positive influence. These differences may be attributed to regional characteristics, tourism sector management, and the effectiveness of fiscal regulations. This underscores the need for policies that enhance tourism tax collection and registration of businesses to better reflect the tourism sector's contribution to PAD.

Effect of Number of Restaurants on PAD in Badung Regency

According to Table 9, the t-test results showed a t-value of 4.776 for the number of restaurants (X2), exceeding the t-table value of 1,812, with a significance level of 0.001 < 0.05. Thus, H0 is rejected and H1 is accepted, indicating a significant positive effect on PAD.

This confirms that the growth in the number of restaurants contributes significantly to PAD in Badung Regency, primarily through local restaurant taxes. These findings are in line with those of Pranata & Yuliarmi (2021) and Sanjaya & Wijaya (2020), who observed that the food service sector is a major contributor to local revenue.

Nonetheless, studies by Manalu et al. (2021) in South Nias and Nasichah (2022) in Pati contradict this, suggesting that poor tax collection and informality in the restaurant sector might explain the lack of contribution in those regions. Hence, in the context of Badung, restaurants are shown to be vital contributors to PAD.

Effect of Number of Accommodations on PAD in Badung Regency

Accommodations are crucial in the tourism industry as they provide comfort and shelter to tourists. According to Table 9, the t-test for accommodation (X_3) showed a t-value of 1.340, which is less than the t-table value of 1.812, with a significance of 0.210 > 0.05. Thus, H0 is accepted and H1 is rejected, indicating no significant effect on PAD.

This could be due to a mismatch between the number of accommodations and their actual occupancy rates or tax contributions. Not all accommodations may be registered or reporting their taxes effectively. This aligns with findings from Lutfyansyah (2024) and Al Rasyid (2023), who also reported no significant influence of accommodation on PAD.

However, it differs from research by Alyani & Siwi (2020) and Kurniawan (2023), who found a significant effect. The disparity may stem from regional fiscal policies, enforcement of tax regulations, and local government efficiency in managing the tourism sector.

Effect of Population on PAD in Badung Regency

Population refers to the total number of residents, both permanent and temporary, in an area. As key players in development and consumption, they are assumed to influence economic activity and income. According to Table 9, the t-test results showed a t-value of 2.107 for the number of population (X_2), exceeding the t-table value of 1,812, with a significance of 0.061 > 0.05 using a one-tailed test, the significance value is halved to 0.0305 < 0.05, H0 is rejected and H1 is accepted, indicating there is a significant effect on PAD. This suggests that an increasing population can drive the growth of economic activities, ultimately increasing PAD revenue. Residents play a role as consumers and labor that support the economic sectors of the region, including the formal sector which is subject to local taxes. These findings support the study by Rahman & Restiatun (2023), which found that population growth positively affects PAD, but contradicts the findings of Murib (2018) and Septiyani (2024).

CONCLUSION

1. The variables tourist arrivals (X_1), number of restaurants (X_2), number of accommodations (X_3), and population (X_4) jointly have a significant effect on PAD in Badung Regency.
2. Partially, only the number of restaurants (X_2) and the population (X_4) show a significant positive influence on PAD. Other variables do not show a significant

individual influence. This may be due to the suboptimal tax collection mechanisms, informality in business operations, and contributions from local residents to the sector that can be formally taxed.

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