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Forecasting Entertainment Tax Revenue Targets Using Regression and Time-Series Analysis: A Case Study in Sumedang Regency

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ABSTRACT: Local governments in Indonesia are granted fiscal autonomy to manage and optimize regional income sources, including local taxes, as a form of Local Own-Source Revenue (PAD). One such tax is the entertainment tax, which plays a significant role in supporting regional development. This study focuses on identifying key factors that influence entertainment tax revenue in Sumedang Regency, West Java and aims to construct a reliable model for projecting future revenue. Employing a mixed methods approach, the research integrates qualitative analysis—conducted through literature review and document analysis—with quantitative techniques, including multiple linear regression and time-series forecasting. This combination allows for a comprehensive understanding of the determinants of entertainment tax performance and provides a data-driven foundation for more accurate and sustainable fiscal planning at the regional level. The findings indicate that entertainment tax revenue is influenced by the number of entertainment venues, population size, tourist visits, GRDP in the tourism sector, GRDP at current prices (ADHB), BI rate, national inflation rate, and per capita income.

Keywords: Entertainment Tax, Regional Tax Revenue, Tax Forecasting, Fiscal Autonomy.

INTRODUCTION

Regional autonomy refers to the delegation of authority and responsibility from the central government to regional governments to manage local governance and community affairs independently (Moonti, 2019). As both a political and administrative instrument, regional autonomy aims to optimize the use of local resources for the greatest benefit of the region (Ristanti & Handoyo, 2017). One such tax is the entertainment tax, which reflects both the vibrancy of the local economy and the effectiveness of tax governance(Wulandari & Iryanie, 2018). Entertainment tax serves not only as a source of regional revenue but also as a policy instrument to manage consumption behaviour, cultural activities, and tourism (Mulyani & Handayani, 2020).

Law Number 22 of 2014 on Regional Governance states that each regency or city has the authority to independently manage governmental affairs, including local financial management. Regional

autonomy provides the opportunity for regions to optimize their existing potential, which requires adequate funding. According to Decree No. XV/MPR/1998 of the People's Consultative Assembly, the regulation, distribution, and utilization of national resources and fiscal balance between central and regional governments require the generation of Local Own-Source Revenue (LOSR).

Law No. 33 of 2004 defines LOSR as all revenues earned by the region collected based on local regulations, which include: (1) local taxes; (2) regional retributions; (3) proceeds from the management of regional assets; and (4) other legally authorized local revenues (Yulia, 2020). Local taxes defined as compulsory contributions imposed on individuals or entities without direct reciprocal benefits, used to finance general expenditures as mandated by law (Rahayu, 2017).

Law No. 1 of 2022 concerning Fiscal Relations between the Central Government and Regional Governments (HKPD/CGRG) was enacted to improve the financial autonomy regulatory framework. It replaces Law No. 28 of 2009 on Regional Taxes and Retributions. Regional governments are required to enact implementing regulations for the CGRG Law within two years of its enactment on January 5, 2022(Magalhaes, 2023).

Sumedang Regency, located in West Java, offers a strategic case for examining entertainment tax performance. With its geographical advantage and increasing number of natural tourism destinations, Sumedang has positioned entertainment services as a pillar of its regional development agenda. These contribute not only to tourism but also to the gross regional domestic product (GRDP) of Sumedang. Public infrastructure has been developed to support this growth (Gunawan, 2023), including sports arenas and public squares. Though not as advanced as Bandung City, Sumedang benefits from proximity to West Java International Airport (BIJB) in Majalengka, increasing accessibility for both tourism and business travel. Given these potentials, the Sumedang government is optimizing its revenue through local taxes. However, fluctuations in tax revenue over recent years raise critical questions about the determinants of entertainment tax performance and the adequacy of target-setting mechanisms.

Table 1 Sumedangs' Entertainment Tax Collection

Entertainment tax collected	**2019**	**2020**	2021	**2022**	**2023**
In thousand rupiah	4.885.264	995.584	499.254	2.721.750	3.745.011
%	101,78%	62,22%	99,85%	108,87%	124,83%

Entertainment tax revenue in Sumedang Regency during the period of 2019 to 2023 showed generally optimal performance, except in 2020. Entertainment tax revenue in Sumedang Regency exceeded 100% of the target in 2019, 2022, and 2023. Revenue targets were not met in 2020 and 2021 due to the impact of the COVID-19 pandemic, which restricted communal activities. Entertainment tax revenue experienced significant fluctuations, particularly in 2020(Suha Bahmid & Wahyudi, 2018). That year saw a notable decline in entertainment tax collections. In response to the global economic downturn caused by the COVID-19 pandemic, the Sumedang Regency Government lowered its revenue targets for 2020 and 2021. The tax revenue targets were gradually

increased in 2022, followed by a faster growth in actual collections in 2023(Riduansyah, 2003; Rifqy, 2012).

Studies on entertainment tax that has been conducted so far has focused on the influence of entertainment tax on local revenue. For instance, research conducted in Central Java Province (Damayanti & Muthater, 2020), Medan (Bahmid & Wahyudi, 2018; Sihombing, 2020), and Brebes (Permadi & Asalam, 2022), and Cimahi (Mutiara et al., 2022). This study aims to conduct a further analysis of strategies to enhance the contribution of entertainment tax revenues and to offer constructive recommendations to the Sumedang District Government in optimizing the collection and management of entertainment tax revenues.

Forecasting local tax revenue in the regional budget (APBD) is critical due to its significant contribution. Based on this urgency, this study seeks to identify variables that significantly influence the projection of entertainment tax revenue in Sumedang Regency and to determine revenue targets based on those variables.

METHOD

Research Type

This study employs a mixed methods research approach. According to Creswell, (2007), mixed methods research is a methodology that combines both quantitative and qualitative data collection and analysis to provide a more comprehensive understanding of a research problem than could be achieved through either method alone(Tashakkori & Creswell, 2007). The specific design employed in this study is the sequential explanatory design, in which quantitative data collection and analysis are conducted first, followed by qualitative analysis to interpret, contextualize, and explain the quantitative results. This structure allows the findings from the statistical models to be enriched and validated through literature-based insights and theoretical interpretations.

According to Sugiyono (2013), a qualitative approach investigates natural object conditions, with the researcher as the key instrument. Data is collected through triangulation (a combination of methods), analyzed inductively, and emphasizes meaning over generalization. The qualitative approach in this study is used to analyze strategies that can be adopted by the Sumedang Regency Government to enhance regional tax and retribution revenue. This includes examining synergistic development efforts to stimulate economic improvement, as well as the planning of alternative development funding strategies and their associated returns and repayments. Meanwhile, the quantitative approach is grounded in positivistic philosophy. It involves collecting numerical data, which is then statistically analyzed to draw conclusions (Sugiyono, 2013).

Population and Sample/Informants

This study focuses on Sumedang Regency, West Java Province, which comprises 26 districts, 270 villages, and 7 sub-districts, covering a total area of 155,871.98 hectares. This regency filled with

1.1 million people in 2024. The population supports self-reliance and runs 475 MSMEs.

Research Location

This study focuses on identifying factors that influence the projection of entertainment tax revenues in Sumedang Regency. Accordingly, it uses data that meet parameters capable of uncovering such relationships. The research subjects are the variables represented by financial and other data that correlate with projections of local tax and retribution revenues in Sumedang Regency. The study also seeks to provide recommendations on how the local government may manage controllable variables to enhance entertainment tax revenues.

Instrumentation or Tools

For the qualitative research, the study relied on literature review as the primary instrument to gather theoretical frameworks, policy contexts, and empirical findings from previous research (Snyder, 2019). This method involved the systematic collection and analysis of books, academic journals, government reports, and relevant legislation (Bowen, 2009). Through triangulation, the literature review helped to contextualize the statistical findings, identify relevant economic and administrative factors, and support the formulation of strategic recommendations for local tax policy as well as to ensure the data are valid (Saunders et al., 2019).

For the quantitative research, the research employed IBM SPSS Statistics as the analytical tool to process numerical data and conduct statistical tests. The software provided an efficient and reliable platform for generating accurate estimations, verifying model assumptions, and assessing the strength and significance of each independent variable in predicting entertainment tax revenue growth.

Data Collection Procedures

Quantitative data were collected from external sources through literature studies and documentation. This includes theoretical references, variable definitions, and previous research. Sources include the Central Bureau of Statistics (BPS), Sumedang Regency Government, and other relevant institutions.

Qualitative data were collected by reviewing books, journals, articles, records, and other documents relevant to the research problem (Rukajat, 2018). It is primarily used to gather secondary data and compare findings from past research to address the research questions. Documentation involves collecting data directly related to the research problem for subsequent analysis (Sugiyono, 2013). Data includes financial statistics, GRDP, and others relevant to the revenue of local taxes. These support the findings from the literature review.

Data validity in qualitative research ensures objectivity and credibility. In this study, data validity is achieved through triangulation, which involves cross-verifying data with other sources or perspectives (Sugiyono, 2013b). Triangulation was conducted using reliable external sources to strengthen the study's credibility (Saunders et al, 2019).

Data Analysis

Qualitative Analysis:

Literature review data, primarily in the form of textual information from previous research, is analyzed using the following stages (Miles & Huberman, in Sugiyono, 2013):

1. Data Reduction: summarizing and selecting relevant information to focus on key elements and themes;
2. Data Display: presenting data in brief descriptions, diagrams, or tables to facilitate understanding; and
3. Conclusion Drawing and Verification: interpreting the findings to draw conclusions and verify results against the research questions.

Both primary and secondary data were analyzed and interpreted to describe real conditions, understand meanings, and answer research questions.

Quantitative Analysis:

1. Coefficient of Determination (R^2): measures how well the regression model explains the variance in the dependent variable. An R^2 of 1 indicates a perfect fit; an R^2 of 0 indicates no explanatory power;
2. Simultaneous Test (F-test): tests whether all independent variables collectively influence the dependent variable. If the significance level (Sig.) < α (0.10), the variables significantly affect Y;
3. Multiple Linear Regression Analysis: uses the formula: $Y = a + \beta 1X1 + \beta 2X2 + \cdots + \beta nXn + \varepsilon$

where Y = dependent variable, X = independent variables, β = regression coefficients, a = constant, ε = error term;

4. Partial Test (t-test): tests the significance of individual regression coefficients at a 10% significance level;
5. Classical Assumption Tests:

- Normality Test: assesses whether the residuals follow a normal distribution using histogram and Q-Q plots;
- Multicollinearity Test: evaluates whether independent variables are highly correlated using Variance Inflation Factor (VIF). A VIF < 10 and tolerance > 0.10 indicates no multicollinearity;
- Heteroscedasticity Test: checks for unequal variance of residuals across observations. This is assessed using a scatterplot of residuals versus predicted values. Patterns indicate heteroscedasticity; randomness suggests homoscedasticity.

6. Time-Series Model: forecasting used historical yearly data to calculate confidence intervals, lower and upper bounds, for expected parking tax revenue.

RESULT AND DISCUSSION

Based on a literature review of previous studies, it was identified that for specific goods and services taxes, such as entertainment taxes, several factors significantly influence tax revenue, including number of entertainment tax objects, number of visitors, number of residents, receipt of incentives by local tax office, and GRDP in the tourism sector.

Local Development Challenges: Focus on Welfare and Economic Equity in Sumedang Regency

1. GRDP Performance:

Despite an increase in nominal GRDP, the region experienced declining economic growth, primarily due to consumption-related factors. A comprehensive strategy to boost GRDP includes horizontally integrated development across local departments, cooperation with neighbourhood regions, and vertical alignment with provincial and central government programs. The initial step is producing a synergy report aligning Regional Development Plans (RJPM and RJPP) with 2024 development priorities.

2. GRDP Sectoral Contributions:

The agricultural sector's decline stems from limited job creation, weak access to agricultural technology, inadequate and poorly maintained infrastructure, high input costs, and crop failures due to extreme weather. As part of a resource-oriented strategy, the following steps are proposed:

a. Mapping and Specialization: re-categorize agricultural sectors by subdistrict and village based on geographic and land suitability to reduce input and transport costs;

b. Program Synergy: align regional programs with national and provincial initiatives, particularly in agriculture and MSME development;

c. Village-Owned Enterprises (BUMDes/VOE): strengthen local economies through VOE development and eliminate unhealthy competition among MSMEs and between MSMEs and VOE by promoting synergy.

Efforts to improve tourism object development across strategic locations were also identified through development reports and related literature.

3. GRDP Growth Outlook:

Economic downturns due to natural disasters and reduced productivity underline the importance of previously mentioned development efforts in achieving targeted GRDP growth.

4. Inflation Rate:

Inflation, caused by rising commodity prices, crop failures, and infrastructural limitations, cannot be directly controlled by the local government. Nevertheless, strengthening Sumedang's

local economy could positively influence national economic conditions and contribute to inflation control.

5. Per Capita GRDP:

Underdeveloped business groups, an overreliance on agriculture (with declining productivity), and the underperformance of MSMEs and industrial sectors explain low per capita income. As noted earlier, raising GRDP will also improve per capita income.

6. Persistent Poverty:

Poverty remains high due to limited access to public services and financing, high unemployment, limited job creation, low skill levels, and misaligned or ineffective social assistance.

7. Human Development Index (HDI):

Key challenges include high poverty rates, low per capita income, short life expectancy, and limited expected years of schooling.

The quantitative analysis employs multiple regression analysis using independent variables coded as X1, X2, ..., Xn. The specific variables included in the calculator model are:

Variable Code Description

X1 = GRDP at Current Prices (ADHB) X29 = Growth in Per Capita Income X33 = National Inflation Rate

X35 = Bank Indonesia (BI) Benchmark Rate

Simultaneous Test (F-Test)

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	10,491	4	2,623	2010,275	,000[b]
	Residual	,007	5	,001		
	Total	10,497	9			

a. Dependent Variable: TRS_PajakHiburan

b. Predictors: (Constant), TRS_PendapatanperKapita, (X35) BI Rate, (X1) PDRB ADHB Kabupaten Sumedang, TRS_InflasiNasional

The ANOVA results show that the regression model's independent variables simultaneously have a significant effect on the dependent variable: Sig. = 0.000 < α = 0.10, indicating statistical significance.

Multiple Regression Analysis Results

The regression equation is:

$$Y = -1.170 + 25.701X1t - 4.981X35t - 0.362X33t - 0.332X29t$$

Where:

Y = Growth in Entertainment Tax Revenue in Sumedang Regency

X1 = GRDP at current prices (ADHB) X35 = BI Rate

X33 = National Inflation Rate X29 = Per Capita Income

t = Time in years

(*) = Statistically significant at 10% level Interpretation:

- A 1-point increase in GRDP growth (X1) leads to a 25.701% increase in entertainment tax revenue.
- A 1-point increase in the BI rate (X35) reduces entertainment tax revenue growth by 4.981%.
- A 1-point increase in national inflation (X33) reduces revenue growth by 0.362%.
- A 1-point increase in per capita income (X29) reduces entertainment tax revenue growth by 0.332%.

Partial Test (t-Test)

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-1,170	,032		-36,809	,000
	(X1) PDRB ADHB Kabupaten Sumedang	25,701	,393	,854	65,405	,000
	(X35) BI Rate	-4,981	,065	-1,040	-76,046	,000
	TRS_InflasiNasional	-,362	,017	-,332	-21,585	,000
	TRS_PendapatanperKapita	-,332	,026	-,189	-12,796	,000

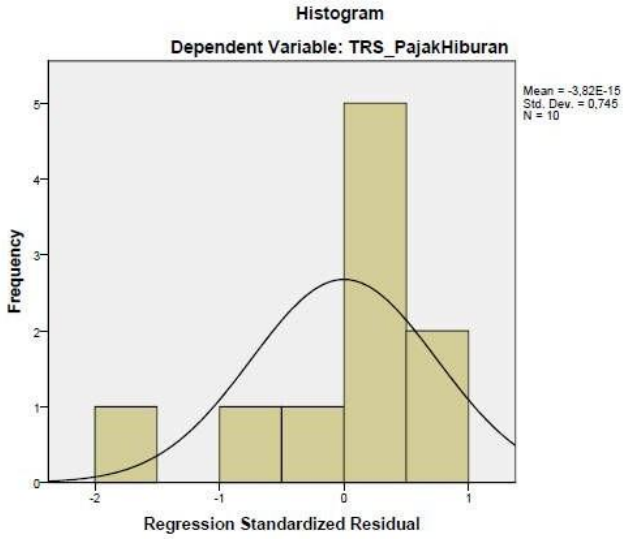
SPSS output reveals that each variable has a significance level (Sig.) < 0.10, indicating all variables in the model significantly and independently affect the dependent variable.

Coefficient of Determination (R^2)

The R^2 value is 0.999, meaning 99.9% of the variation in entertainment tax revenue growth in Sumedang Regency is explained by the model's variables. The remaining 0.1% is attributed to other factors not included in the model.

Classical Assumption Tests

Normality Test: The histogram shows a bell-shaped distribution, indicating normal residual distribution and meeting the normality assumption.



Multicollinearity Test: VIF values for all variables are below 10 with tolerance above 0.10, confirming no multicollinearity.

Coefficients[a]

Model		Correlations			Collinearity Statistics	
		Zero-order	Partial	Part	Tolerance	VIF
1	(Constant)					
	(X1) PDRB ADHB Kabupaten Sumedang	,361	,999	,729	,729	1,373
	(X35) BI Rate	-,502	-1,000	-,848	,665	1,504
	TRS_InflasiNasional	-,291	-,995	-,241	,526	1,900
	TRS_PendapatanperKapita	-,383	-,985	-,143	,570	1,754

a. Dependent Variable: TRS_PajakHiburan

Heteroscedasticity Test: Scatterplots show no discernible pattern, indicating homoscedasticity.

Time-Series Forecasting Model: In addition to multiple regression, time-series forecasting was used with seasonal adjustments (e.g., general election cycles every five years). This approach enables forecasting future values within confidence intervals (lower and upper bounds).

Table 2 Result of Sumedangs' Entertainment Tax Collection Forecasting

Years	Forecast	Lower Confidence Bound	Upper Confidence Bound
2024	3.526.017.738	1.689.379.727	5.362.655.750
2025	1.872.174.908	-425.828.451	4.170.178.267
2026	2.030.956.911	-651.108.789	4.713.022.610
2027	3.354.280.556	335.801.326	6.372.759.787

2028	4.395.675.176	1.073.921.493	7.717.428.859

Interpretation of Key Findings

This study finds that GRDP at current prices (ADHB), Bank Indonesia (BI) benchmark interest rate, national inflation rate, and per capita income have statistically significant effects on the growth of entertainment tax revenue in Sumedang Regency. Among these, GRDP at current prices (X1) has the strongest positive influence, suggesting that macroeconomic growth directly enhances consumer activity in the entertainment sector. In contrast, increases in the BI rate, national inflation, and per capita income show a negative correlation with entertainment tax revenue. These findings suggest that as financial burdens on the public increase spending through interest rates or inflation on non-essential services such as entertainment tends to decrease. Surprisingly, rising per capita income does not translate into higher entertainment tax revenue, likely due to spending shifts or economic inequality. This is consistent with the lens of Keynesian consumption theory that consumption does increase with income, but the marginal propensity to consume (MPC) decreases as income rises due to the tend to save a larger proportion of their earnings.

The regression model demonstrates an exceptionally high explanatory power, with a coefficient of determination ($R^2 = 0.999$), indicating that the selected variables nearly completely account for variations in entertainment tax revenue over the study period.

Comparison with Previous Studies

The current findings both align with and diverge from previous studies in meaningful ways. In Susanto's (2016) study on Batu City, significant positive effects were found for the number of entertainment tax objects, visitor numbers, population, incentives received by the local revenue agency, and GRDP in the tourism sector. These results complement this study's findings on the role of GRDP, while also highlighting additional operational and demographic variables that were not quantitatively tested here(Pujiasih & Wardani, 2014; Pangestuti & Aminnudin, 2017).

Dima et al., (2020) found in Kupang that population, number of entertainment venues, and per capita income were significant. Our study confirms the relevance of per capita income, though the negative correlation contrasts with Dima's findings, possibly due to regional differences in consumption behaviour or data periods.

Lestari, (2018) in Surabaya also emphasized the number of entertainment venues and per capita income as significant, while finding inflation to be non-significant. This contrasts with our result, which identifies national inflation as a significant negative factor. This divergence could stem from the fact that Lestari analyzed partial effects, while our model assesses simultaneous impacts, or due to different scales of inflation exposure in large versus mid-sized cities(GOLD, n.d.).

Limitations and Cautions

The study focuses primarily on macroeconomic variables and excludes institutional, behavioral, and compliance-related factors that may also affect entertainment tax revenue, such as audit frequency, tax morale, and enforcement effectiveness(Anggoro, 2017). The analysis relies on secondary data from official sources, which may contain reporting inconsistencies or estimation errors. Additionally, some variables may not be fully reflective of localized phenomena due to their national or provincial scale(Hadi et al., 2021). The regression and time-series forecasting assume

consistent economic patterns without accounting for force majeure events or political shifts that may significantly alter fiscal behavior (e.g., pandemics, elections, disasters). While the model shows high internal validity for Sumedang Regency, caution must be exercised when applying it to other regions without adjustment for regional economic structure or demographic composition.

Recommendations for Future Research

To enhance the reliability and applicability of entertainment tax forecasting models, future studies are recommended to conduct qualitative interviews with tax officers and local business owners to understand contextual drivers and barriers to entertainment tax collection. Future studies also recommended to explore sectoral disaggregation within GRDP and tourism metrics to better capture the micro-dynamics of entertainment-related revenue(Toibah et al., 2023; Usman, 2013). Lawati (2018) in her study on Palembang emphasized administrative and infrastructure-related factors such as employee numbers, ticket monitoring, tax audits, and facility availability. These are internal control and compliance dimensions which were beyond the scope of the current model, thus suggesting room for further institutional variable inclusion. By addressing these areas, future research can contribute more precisely to tax policy formulation and local fiscal sustainability(Duja & Supriyanto, 2019; Freeman, 2013).

CONCLUSION

The first conclusion is drawn from the qualitative research findings based on literature studies of previous research. This research can be utilized by the Sumedang Regency Government to develop a comprehensive strategy for increasing local tax revenues that aligns with the broader regional development policy across all sectors.

The quality and availability of data significantly influence the outcomes of quantitative analysis. In this study, a 10% significance level was used because the data obtained by the researchers demonstrated statistical significance at that threshold. From the quantitative perspective, the Government of Sumedang Regency is advised to adopt a scientifically sound model to determine local tax revenue targets and use this model as a tool to evaluate performance outcomes.

The model developed in this research is referred to as a "calculator", which is designed to be simple and user-friendly. This model can assist in both establishing revenue targets for each local tax type and evaluating the achievement of revenue realization.

From the qualitative (literature-based) analysis, the factors that should be considered in increasing entertainment tax revenue include: the number of entertainment tax objects, number of visitors, population size, incentives received by the local tax office, and GRDP from the tourism sector.

From the quantitative analysis, the factors found to influence the growth of entertainment tax revenue in Sumedang Regency are: GRDP at current prices (ADHB), BI Rate (Bank Indonesia benchmark interest rate), national inflation rate, and per capita income. A comparative analysis of the revenue forecasts using both multiple regression and a five-year electoral seasonality model is

summarized as follows.

Table 3 Comparation of Entertainment Tax Collection Forecasting

Year	Multiple Regression		Time-series		
	X Moderate	X Optimis	Forecast	Lower Confidence Bound	Upper Confidence Bound
2024	3.789.040.869	3.782.025.354	3.526.017.738	1.689.379.727	5.362.655.750
2025	3.829.671.984	3.814.134.929	1.872.174.908	-425.828.451	4.170.178.267
2026	3.914.366.920	3.888.614.768	2.030.956.911	-651.108.789	4.713.022.610
2027	3.944.916.578	3.904.036.753	3.354.280.556	335.801.326	6.372.759.787
2028	4.034.475.928	3.976.351.638	4.395.675.176	1.073.921.493	7.717.428.859

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