

V. CONCLUSION AND IMPLICATION

A. Conclusion

This study aims to analyze the effect of the number of tourist visits, hotel taxes and restaurant taxes on PAD and to analyze the joint effect of the number of tourist visits, hotel taxes and restaurant taxes on PAD by analyzing using statistical tests, namely the t test (partial) and the f test (simultaneously). After conducting the analysis and discussion that has been described, it can be concluded as follows:

1. Simultaneously in 2013-2022 the variable number of tourist visits, hotel taxes and restaurant taxes has a significant effect on PAD in Banyumas Regency in 2013-2022.
2. The number of tourist visits and hotel taxes have no significant effect on PAD in Banyumas Regency in 2013-2022.
3. Restaurant taxes have a positive and significant effect on PAD in Banyumas Regency in 2013-2020.

B. Implication

From the result of research analysis and the conclusions that have been explained, then there are several implications, namely as a follow:

1. Based on the research results, the number of tourist visits has no significant effect on PAD in Banyumas Regency in 2013-2022. The Government of Banyumas Regency, namely the Department of Youth, Sports, Culture and Tourism of Banyumas Regency as the policy holder needs to continue to improve the quality of tourist attractions, marketing and human resources for tourism objects in Banyumas Regency as stated in the tourism development master plan. It is hoped that in the future the tourism objects will have more quality in management and marketing so that tourism objects in Banyumas Regency can be recognized and attract tourist visitors both from within and outside Banyumas Regency to visit and contribute to tourism objects through ticket payments so that the number of tourist visits through retribution can be has a significant effect on PAD in Banyumas Regency in 2013-2022.
2. Based on the results of the study, hotel taxes have no significant effect on PAD in Banyumas Regency in 2013-2022. The Banyumas Regency Government, namely the Regional Revenue Agency, needs to review the number of hotels used to contribute through hotel taxes, whether hotel tax revenue is optimal or not. Thus, hotel taxes have a significant effect on PAD in Banyumas Regency in 2013-2022.
3. Based on the results of the study, the restaurant tax has a positive and significant effect on PAD in Banyumas Regency in 2012-2022. The Government of Banyumas Regency, namely the Regional Revenue Agency, is expected to continue to optimize restaurant taxes so that they

can maintain restaurant taxes that have a positive and significant effect on PAD in Banyumas Regency in 2013-2022.

C. Research Limitation

Based on the experience experienced directly by researchers.

In the process of this research, there were several limitations experienced, so that in the future it can be considered again for future researchers in further perfecting their research because this research itself certainly still has deficiencies that need to be corrected in subsequent studies. This research has been attempted and carried out in accordance with scientific procedure, but still has limitations, namely:

1. The factors that influence PAD in this study consist of only three variables, namely the number of tourist visits, hotel taxes and restaurant taxes, while there are many other factors that affect PAD.
2. There are limitations to this study using secondary data, namely data on the number of tourist visits, hotel taxes and restaurant taxes which are not complete in 1 source so that researchers here have to come to their respective offices to complete the data, this hinders the research process.