

THE EFFECT OF LOCAL TAXES ON REGIONAL ORIGINAL INCOME

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ABSTRACT

One of the factors that support the progress of a region is the availability of adequate finance, including Regional Original Income. Regional Original Income comes from several sources, including Regional Taxes. Regional Taxes provide a relatively large contribution to Regional Original Income. Nonetheless, the COVID-19 pandemic has had a substantial influence on the contribution to PAD from municipal taxes. This study attempts to assess the simultaneous and partial impact of the Covid-19 epidemic on Bandung City's Original Revenue (PAD). The Bandung City Tax Office conducts quantitative research employing descriptive and verification techniques. The data were then evaluated using the application EViews-12. All of the components of local taxes examined in this study had a substantial effect in the direction of a positive association with the Regional Original Income of the city of Bandung, as indicated by the results. Additionally, partially only restaurant tax has a significant effect on the direction of a negative relationship between Bandung City Original Revenue and Original Local Revenue, whereas other local tax components have no significant effect on the direction of a positive relationship between Original Local Revenue and Bandung City Original Revenue.

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1. INTRODUCTION

Local governments are delegated authority by the federal government to freely administer regional concerns; this is also known as regional autonomy (Nasution, 2016). Regional autonomy gives local governments the authority to make rules and manage their own government affairs. To meet the needs at the regional level, local governments receive Regional Original Revenue, also known as PAD, which will be optimized for use so that local government activities can be carried out (Prasetya, 2017). Each region has the economic strength to create its own revenue (Soepono, 2001).

The Indonesian government supports regional activities to reduce the impact of decentralization because regions also have their own potential, so they can become more independent (Tuasikal, 2008). Even so, the central government does not get rid of the authority given to the regions. Local governments also need to determine regional levies based on regional regulations regarding PAD by referring to the rules that have been determined by the central government (Christia & Ispiyarso, 2019). Based on Law - x, PAD is an income earned regions based on the rules determined by the regions that refer to the rules in Indonesian legislation. Regions are given the authority to find their own income, which does not violate the regulations that have been provided by the center (Mudhofar & Tahar, 2016).

PAD reflects the effects of decentralization regulations and is a source of municipal revenue. Local governments are granted the authority to manage their budgets in accordance with their actual capacity under PAD. The importance of PAD as a source of revenue necessitates that local governments maximize it (Solikin, 2016). For this reason, Article 5 paragraph (1) of Law No. 33 of 2004 specifies a wide range of PAD sources, including regional taxes and levies, regional wealth management that is segregated by region, and other valid PAD. The greater the PAD accomplishment in a district or city indicates the area's capacity for fiscal decentralization (Saputra, 2013). Furthermore, this accomplishment demonstrates that these districts/cities are independent from the federal authority. Regional taxes that generate Regional Original Income Tax (PAD) include hotel, restaurant, entertainment, billboard, parking, street lighting, groundwater, Land and Building Tax (PBB) and Rights Acquisition Fees (Toding, 2016).

The city of Bandung is a tourist destination for domestic tourists, the presence of tourists visiting various tourist objects certainly requires a place to stay and a place to eat. The increase in the number of tourists visiting the city of Bandung encourages an increase in the number of hotels and restaurants as well as entertainment venues, then parking spaces are needed to accommodate visitors or tourists. The important role of tourism activities is as one of the potential sources of Regional Original Income and

provides broad opportunities for the creation of new jobs. In maximizing PAD, it is necessary to have a contribution from the community in accordance with the existing economic potential (Sidik, 2002). Hotel tax, restaurant tax, entertainment tax, parking tax and street lighting tax are imposed on all services provided at a hotel, restaurant and entertainment venue as well as parking facilities provided by the property owner. There are many restaurants and hotels scattered in the city of Bandung. On the other hand, the regional government can carry out government activities by refocusing on Covid 19 to carry out this, it is hoped that regional revenues will remain in accordance with the APBD plan.

Bandung City's Original Regional Revenue (PAD) has only reached IDR 548 billion until semester 1/2021. This figure is far from the city government's target of Rp. 2.7 trillion or only 20.31 percent of the 9 tax sectors. The nine regional taxes consist of hotel, restaurant, entertainment, billboards, parking, street lighting, groundwater, Land and Building Tax (PBB) taxes, and Land and Building Rights Acquisition Fees (BPTHB).

2. LITERATURE REVIEW

Tax

The primary means of funding public investment is public savings, which is generated through the Mardiasmo (2018) tax as a transfer of wealth from the people to the state treasury to cover operating costs. To fund general expenses, the Resmi (2019) Tax is an accomplishment that is imposed unilaterally by and owed to 8 rulers (according to the standards that are commonly stated), without any contra-interpretation.

Locally-generated revenue

According to Siregar (2017), regional original income or is defined as revenue generated by the region from regional sources within the region's own area and collected in compliance with regional laws or applicable legislation. In addition, Frida (2020) defined local revenue (PAD) as follows: the more money a region brings in from within its own borders, the greater its financial resources for investing in regional development. Regional taxes, levies, the proceeds from wealth segregation, and other legal forms of regional original income (PAD) make up its revenue.

Local tax

Regional taxes are defined in Law No.28 of 2009 regarding Regional Taxes and Regional Levies as "mandatory contributions to the Regions owed by individuals or entities that are coercive under the Act, without receiving direct compensation and are used for regional purposes for an amount of - the great prosperity of the people." Meanwhile, according to Mardiasmo (2018), inviting regions is a compulsory contribution made by individuals or entities to the region without a balanced direct reward, which can be carried out based on applicable laws and regulations that are used for regional needs for the greatest prosperity of the people.

Local governments at the provincial and district or municipal levels collect and administer regional taxes and levies, respectively, under Law No. 28 of 2009 concerning Amendments to Law No. 34 of 2000 and Law No. 18 of 1997 concerning Regional Taxes and Regional Levies. Local tax revenue is used to fund municipal services and programs. The local tax agency is responsible for the paperwork involved.

Research paradigm

In connection with the nine variables mentioned above, the regional original income (PAD) is described in the following research paradigm:

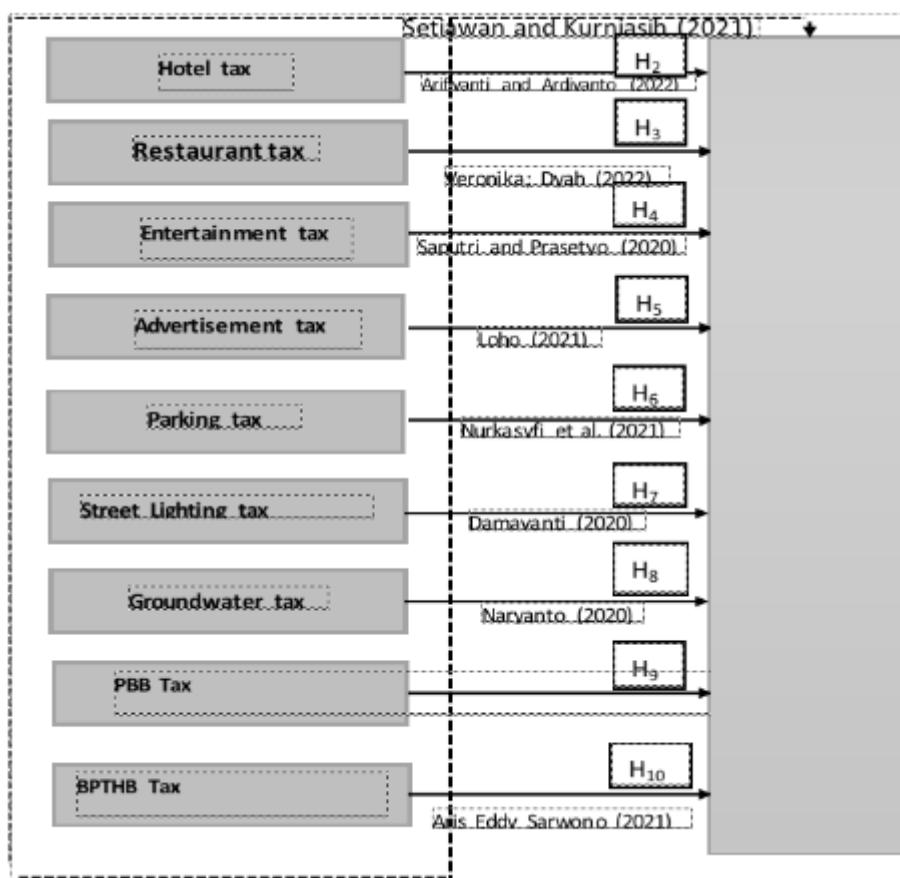


Figure 1. Research paradigm

Hypothesis

Based on the above research paradigm, the following research hypotheses can be put forward:

- H1: There is an effect of local tax revenue on local original income simultaneously.
- H2: There is a partial effect of hotel tax revenue on local revenue.
- H3: There is a partial effect of restaurant tax revenue on local revenue.
- H4: There is a partial effect of entertainment tax revenue on local revenue.
- H5: There is a partial effect of advertising tax revenue on local revenue.
- H6: There is a partial effect of street lighting tax revenue on local revenue.
- H7: There is a partial effect of parking tax revenue on local revenue.
- H8: There is a partial effect of groundwater tax revenue on local revenue.
- H9: There is a partial effect of Land Building Tax (PBB) revenue on local original income.
- H10: There is a partial effect of receiving Land and Building Rights Acquisition Fee (BPHTB) on local original income.

3. METHOD

In this work, researchers applied a quantitative approach combining descriptive and verification methodologies (Sugiyono, 2017). This research utilizes secondary data in the form of monthly local tax data and annual local tax data analyzed by the Bandung City Tax Service Office for the period of 2020-2021. This study's sample consisted of 216 observations of Bandung City Original Revenue in 2020 and 2021. This study's sample utilized a non-probability sampling technique, as the whole population consisted of 216 observations, which constituted the research sample. The independent variables in this study are hotel tax, restaurant tax, entertainment tax, advertising tax, parking tax, street lighting tax, groundwater tax, and land and construction tax (PBB). Acquisition fee for Land and Building Rights (BPHTB). As the dependent variable, local income is examined. In addition, the data will be studied by examining panel data processed with the application EViews-12.

4. RESULTS AND DISCUSSION

Classic Assumption Test Results

It should be emphasized that the assumption of a normal distribution applies mostly to small sample sizes, whereas it can be disregarded for high sample sizes if the normality test results are less than alpha 0.05. The statistical test utilized in this study is the Jarque-Bera test. According to the test results, the Jarque-Berra Probability value is 0.959182. This indicates that it is bigger than the significance threshold (a) of 0.05, hence the residual data in the regression model are determined to be regularly distributed.

Multicollinearity Test

If there is no association between the independent variables, the regression model is deemed effective. If the value is less than 0.85, then the data is free of multicollinearity; if the value is greater than 0.85, then the data contains multicollinearity issues. On the basis of the correlation test, where the correlation coefficient between independent variables is less than 0.80, it may be inferred that this multicollinearity test is free of multicollinearity issues.

Heteroscedasticity Test

A heteroscedasticity test with the glejser test performed with the eviews 12 application is one approach for detecting the presence or absence of heteroscedasticity. If the significant value is greater than 0.05 or 5%, the probability outcome is said to be significant. Based on the results of assessing the correlation coefficient using the Glejser test, it can be inferred that H0 is accepted, that is, there is no heteroscedasticity because the probability significance value is greater than 0.05.

Autocorrelation Test

The Durbin-Watson test is used to determine the existence or lack of autocorrelation (DW test). According to Durbin Watson's calculations, DW 1.951357 is between dl and 4. As a result, there is a negative autocorrelation in this model. Because panel data regression is more of a cross-sectional data, the correlation test has little meaning in panel data research.

Hypothesis testing

Simultaneous Significance Test (Test f)

If the significant value of F is less than 0.05, then the regression model can be used to predict the independent variables and to determine if the independent factors included in the model affect the dependent variable collectively.

Table 1 F Statistical Test

Dependent Variable: PAD
 Method: Panel Least
 SquaresDates: 08/17/22
 Time: 20:43 Samples: 2020
 2021
 Periods included: 2
 Cross-sections included: 12
 Total panel (balanced) observations: 24

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	0.037632	0.096148	0.391395	0.7216
HTL	0.041902	0.104233	0.402000	0.7146
RST	-1.187599	0.341148	-3.481183	0.0400
HBR	-0.029820	0.013470	-2.213776	0.1137
N				
RKL	0.331891	0.301913	1.099294	0.3519
M				
PRKR	6.298996	1.381799	4.558548	0.0198
PPJL	0.572445	0.239957	2.385613	0.0971
PAT	0.104397	0.538166	0.193986	0.8586
UN	0.189104	0.069284	2.729397	0.0720
BPHTB	0.291823	0.296850	0.983065	0.3981

Effects Specification			
Cross-section fixed (dummy variables)			
R-squared	0.980635	mean dependent var	0.05892
Adjusted R-squared	0.851538	SD dependent var	0.46155
SE of regression	0.177839	Akaike info criterion	-
Sum squared resid	0.094880	Schwarz criterion	0.94532
Log likelihood	32.34385	Hannan-Quinn criter.	1
F-statistics	7.596112	Durbin-Watson stat	0.08547
Prob(F-statistic)	0.059892		6
			-
			0.67185
			0
			8

The statistical F value is 7.596112, according to table 1. The likelihood F value of 0.059892 corresponds to a significance level of 0.05 or $0.000000 < 0.5$, thus H_0 is rejected and H_1 is approved. Land and Building Tax, Entertainment Tax, Advertising Tax, Parking Tax, Street Lighting Tax, Groundwater Tax (PBB). The Land and Building Rights Acquisition Fee (BPHTB) has a favorable and considerable impact on local revenue.

Individually Significant Test (Test Statistical t)

The t-test is used to examine the probability and influence of the independent factors on the dependent variable, with a significance level of 0.05 being employed. The t-test output can be explained using table 1 as follows:

The coefficient value for the hotel tax variable is 0.041902 and the probability value is 0.7146. The hotel tax variable's probability value is 0.7146 greater than 0.05 ($0.7146 > 0.05$). Thus, H_0 is accepted and H_1 is denied, and it can be inferred that hotel tax has no major impact on the direction of the positive association between Regional Original Income and hotel tax.

The coefficient of the variable restaurant tax is -1.187599, and its probability value is 0.0400. The restaurant tax variable's probability value is 0.0400 less than 0.05 ($0.0400 < 0.05$). Thus, H_0 is rejected and H_2 is accepted, and it can be argued that restaurant tax partially influences the direction of the negative association between Regional Original Income and restaurant tax.

The coefficient value for the entertainment tax variable is -0.029820, and its probability value is 0.1137. The probability value for the variable entertainment tax is greater than 0.05 by 0.1137 ($0.1137 > 0.05$). Thus, H_0 is accepted and H_3 is rejected, and it can be stated that the entertainment tax has no substantial effect on the direction of the negative relationship between Regional Original Income and the entertainment tax.

The coefficient value of the variable advertising tax is 0.331891 and its probability value is 0.3519. The entertainment tax variable's probability value is 0.3519 more than 0.05 ($0.3519 > 0.05$). Thus, H_0 is accepted and H_4 is rejected, and it can be stated that the entertainment tax has a negligible impact on the direction of the positive association between Regional Original Income and the entertainment tax.

The coefficient of the variable parking tax is 6.298996, and its probability value is 0.0198. The entertainment tax variable's probability value is 0.0198 less than 0.05 ($0.0198 < 0.05$). Thus, H_0 is rejected and H_5 is accepted, and it can be stated that the entertainment tax partially has no substantial effect on the direction of the positive association between Regional Original Income and Regional Original Income.

The coefficient value for the street lighting tax variable is 0.572445, and its probability value is 0.0971. The street lighting tax variable's probability value is greater than 0.05 ($0.0971 > 0.05$). Thus, H_0 is accepted and H_6 is denied, and it can be inferred that the street lighting tax does not significantly influence the direction of a positive connection with Regional Original Income.

The coefficient of the variable groundwater tax is 0.104397, and its probability is 0.8586. The groundwater tax variable's probability value is 0.8586 more than 0.05 ($0.8586 > 0.05$). Therefore, H_0 is

accepted and H7 is denied, and it can be inferred that the groundwater tax partially has no substantial effect on the direction of the positive relationship between Regional Original Income and Regional Original Income.

The coefficient value of the Land and Building Tax (PBB) variable is 0.189104, and its probability value is 0.0720. The variable land and building tax (PBB) probability value is 0.0720 more than 0.05 ($0.0720 > 0.05$). Thus, H_0 is accepted and H_8 is denied, and it can be inferred that the partial influence of the land and building tax (PBB) on the direction of the positive connection with Regional Original Income is insignificant.

The coefficient value for the Land and Building Rights Acquisition Duty (BPTHB) tax variable is 0.291823 and the probability value is 0.3981. 0.3981 is more than 0.05 for the tax variable on the acquisition of land and building rights (BPTHB). Thus, H_0 is accepted and H_9 is rejected, and it can be inferred that the Tax on Acquisition of Rights on Land and Buildings (BPTHB) has no significant impact on the direction of the positive association between Regional Original Income and the BPTHB.

Coefficient of Determination Test (R^2)

According to table 1, the magnitude of the coefficient of determination, or R-squared, is 0.980635, or 98.0635 percent; this indicates that the Regional Original Income (PAD) variable can be affected by the hotel tax, restaurant tax, entertainment tax, advertisement tax, parking tax, and lighting tax variables. highway, groundwater, Land and Building Tax (PBB). The fee for the acquisition of land and building rights (BPTHB) is 98.0635 percent, while the remaining 1.9365 percent is influenced by variables that were not accounted for in this study.

Discussion

The probability F statistic for this investigation was 0.059892, and the Adjusted R-squared value was 0.851538 (or 85.15%, precision to the nearest 0.01). Bandung City's Original Regional Revenue increased by 85.15 percent during the Covid-19 epidemic, with taxation on lodging, dining, advertising, parking, lighting, water, land, and building rights all contributing to the tally. Setiawan and Kurniasih's (2021) The Effect of Hotel Tax and Restaurant Tax on Regional Original Income (PAD) in the Bandung City Government Period 2013-2020 is consistent with the findings of this study. The findings show that the city's local revenue is significantly impacted by the hotel tax and the restaurant tax.

T-test findings show that the hotel tax variable has a coefficient of 0.041902 and a probability of 0.7146. This demonstrates that there was no discernible influence of the hotel tax on the direction of a positive relationship to Regional Original Income (PAD) of 4.1902% during the Covid-19 epidemic. This study's findings are consistent with those of another study, The Effect of Entertainment Tax, Restaurant Tax, and Hotel Tax on East Java PAD from 2011 to 2018, by Dewi and Muslimin (2021). The findings suggest that hotel taxes contribute neither positively nor negatively to regional ORI.

The t-test estimates a probability of 0.0400 and a coefficient of -1.187599 for the variable representing entertainment taxes. This demonstrates that the unfavorable association between Regional Original Income (PAD) and Covid-19 pandemic restaurant tax has significantly shifted in the positive direction. Similar findings were found in a study conducted by Prasetyaningtyas (2022) titled The Effect of Restaurant Tax, Hotel Tax, and Advertising Tax on Regional Original Income (PAD) of Regency / City Governments in Surabaya, Sidoarjo, Malang, and Batu in 2011-2020. The findings indicate that PAD is moderately impacted by taxes on restaurants.

The t-test estimates a coefficient of -0.029820 for the entertainment tax variable and a probability of 0.1137. Given the negative correlation between Regional Original Income (PAD) and the Covid-19 pandemic, it is clear that the entertainment tax had little impact on the trend during the outbreak. Findings from this study are consistent with those from a study by Munawiroh (2020) titled The Effect of Restaurant Tax, Entertainment Tax, and Street Lighting Tax on Regency/City Original Income in Central Java Period 2016-2019. The findings indicate that the regional original income is not significantly impacted by the entertainment tax.

The advertising tax variable was given a coefficient value of 0.331891 and a probability value of 0.3519 by the t-test. This demonstrates that there is no discernible influence of the advertising tax on the 33.1891% PAD of Regional Original Income during the Covid-19 epidemic. Similarly, Nirbeta's (2021) study, titled The Effect of Collecting Advertising Taxes, Hotel Taxes, Entertainment Taxes, Street Lighting Taxes, Restaurant Taxes, and Parking Taxes on Regional Original Revenues in Tanjungpinang City 2019-2021, is consistent with the findings of the present study. According to the findings, the advertising tax contributes little to no change in Regional Original Product.

The t-test found that the parking tax variable has a coefficient of 6.298996 and a probability of 0.3519. This demonstrates that there was no discernible influence of the parking fee on the direction of the positive association between Regional Original Income (PAD) and 629.8996% during the Covid-19 epidemic. Research conducted by Rachman et al. (2021) with the title The Effect of Collection of Parking Taxes and Street Lighting Taxes on Regional Original Income Revenue for the City of Bandung for the 2011-2018 Period is consistent with the findings of this study. The findings indicate that the parking meter levy has only a little impact on municipal coffers.

The t-test reveals that the street lighting tax variable has a coefficient of 0.572445 and a probability of 0.0971. This demonstrates that there is no statistically significant association between the street lighting tax and Regional Original Income (PAD) during the Covid-19 epidemic. These findings are consistent with those of a separate study by Julia Ningtias (2020) titled Analysis of the Effect of Street Lighting Tax Revenue, Advertising Tax, and Hotel Tax on Regional Original Income in Lamongan Regency in 2014-2018. The study found that the street lighting charge did not significantly affect local revenue.

The t-test indicates that the coefficient for the groundwater tax variable is 0.104397, and the probability value is 0.8586. This demonstrates that there was no discernible influence of the groundwater tax on the direction of the positive association between Regional Original Income (PAD) and Covid-19 pandemic activity. Tawurutuban's (2021) research, titled The Effect of Hotel Tax Revenue and Groundwater Tax on Regional Original Income in 2008-2019 in Surabaya City, is consistent with the findings of the current study. According to the numbers, the groundwater tax contributes very little to the city's primary revenue stream.

The coefficient value for the tax variable Land and Building Tax (PBB) is 0.189104, and the probability value is 0.0720, according to the findings of a t-test. This demonstrates that the direction of a favorable association between Regional Original Income (PAD) of 7.20% and the Land and Building Tax (PBB) tax during the Covid-19 epidemic remains unaffected. Research by Akhsan (2021) with the title The Effect of Land and Building Tax Contributions on Regional Original Income in Makassar City for the period 2009-2013 is consistent with the findings of this study. Land and construction taxes have just a minor impact on the city's primary revenue, according to the findings.

Tax findings from a t-test indicate that Land and Building Rights Acquisition Tax (BPTHB) has a coefficient of 0.291823 and a probability of 0.3981. This demonstrates that there was not a substantial effect, with a positive association to Regional Original Income (PAD) of 039.81%, from the Customs Tax on Land and Building Rights Acquisition (BPTHB) during the Covid-19 epidemic. This study's findings are consistent with those of another study, The Effect of Land and Building Tax (PBB), Land and Building Rights Acquisition Fee (BPHTB), and Hotel Tax on Regional Original Income by Rafidah and Aziz (2021). (PAD). This is the regency of Tulungagung. Both long-term and short-term effects of BPHTB on PAD in Tulungagung Regency were found to be insignificant.

5. CONCLUSION

According to the findings of an analysis of the data and conversations that have taken place concerning Regional Original Income (PAD) with independent variables such as hotel tax, restaurant tax, entertainment tax, advertisement tax, parking tax, street lighting tax, groundwater tax, Land and Building Tax, and so on and so forth (PBB). Land and Building Rights Acquisition Fees (BPTHB) during the Covid-19 pandemic, the conclusion of this study is that simultaneously all of the local tax components measured in this study have a significant effect on the direction of a positive relationship to Bandung City Original Regional Revenue. This was found to be the case when the study was carried out. Furthermore, hotel taxes, entertainment taxes, billboards taxes, parking taxes, groundwater taxes, land and building taxes, and BPHTB taxes partially have no significant effect on the direction of a positive relationship to Bandung City Original Revenue, whereas restaurant taxes partially have a significant effect on the direction of the relationship. This is in contrast to the situation with BPHTB taxes, which fully have a significant effect. negative contribution to the Regional Original Income of the city of Bandung.

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