

# THE INFLUENCE OF TAX REVENUE REALIZATION AND PLANNING ON TAX REVENUE TARGET ACHIEVEMENT WITH SERVICE QUALITY AS A MEDIATION VARIABLE AT THE REGIONAL REVENUE SERVICE UNIT (UPPD) BANJARMASIN II

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## ARTICLE INFO

### Keywords:

Tax Revenue Realization and Planning, tax revenue target with Service Quality

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## ABSTRACT

This study aims to examine the effect of tax revenue realization and planning on achieving the tax revenue target with service quality as a mediating variable at the Regional Revenue Service Unit (UPPD) Banjarmasin II. The population in this study is all people who pay taxes at the Banjarmasin II Regional Revenue Service Unit (UPPD) totaling 585 people, the data is taken from a questionnaire distributed to respondents. Data were analyzed using SmartPLS Version 3. The results of this study are Revenue Realization has a positive and significant effect on Service Quality, Tax Revenue Planning has a positive and significant effect on Service Quality, Revenue Realization has a positive and significant effect on Tax Revenue Target Achievement, Tax Revenue Planning has a positive and significant effect on Tax Revenue Target Achievement, Service Quality has a positive and significant effect on the Achievement of Tax Revenue Targets, Service Quality mediates the effect of Revenue Realization on Tax Revenue Target Achievement, Service Quality mediates the influence of Tax Revenue Planning on Tax Revenue Target Achievement

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## 1. INTRODUCTION

Development in terms of public service facilities for the community is part of the target to be achieved from national development. The availability of public service facilities provided to the community is one of the utilization of revenue sources that are the basis for financing development, infrastructure development, education costs, health costs and salaries of state civil servants, all of which are financed by taxes. The largest revenue for the state for development is from the taxation sector. The more taxes received, the more public facilities and infrastructure will be built. Tax revenue is the main source of state revenue used to finance public facilities and infrastructure development. The role of the taxation sector for state revenue is currently quite large, seen from the development of state revenue from this taxation sector. Economic conditions also support tax revenue in a country. Indonesia is currently in a position of improvement to achieve economic growth, so the government continues to strive to increase tax revenue by providing convenience to the public to pay taxes.

Tax revenue and budget allocation from the community are divided into Central Tax revenue and Regional Tax revenue. Central Tax is a tax that is managed directly by the central government (Directorate General of Taxes) under the Ministry of Finance, while Regional Tax is a tax that is managed by the Regional Government at the Provincial and Regency/City levels. Since the implementation of the regional autonomy era in Indonesia that requires regions to be creative in finding sources of income that can finance government spending and development. With this, each region has the right and obligation to regulate its own household to improve services to the community. In carrying out tasks both in government and infrastructure development, local governments always need reliable income.

Regional taxes are one of the main sources of income for regional governments today. The enactment of the law on regional governments stipulates that regional taxes and levies are one of the sources of income originating from the region and can be developed according to the needs and conditions of each region. Regional taxes are mandatory contributions to the Region owed by individuals or bodies that are mandatory based on the Law, without receiving direct compensation and are used for the needs of the Region for the greatest prosperity of the people. This shows that taxes are mandatory payments imposed

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based on the law that cannot be avoided by those who are obliged and for those who do not want to pay taxes, coercion can be carried out. In addition, the imposition of taxes based on the law will guarantee justice and legal certainty for taxpayers so that the government cannot arbitrarily determine the amount of tax. Tax is one of the important sources of state revenue besides other revenues, namely oil and gas revenues and non-tax revenues. Tax according to Law Number 28 of 2009 is a mandatory contribution to the state owed by individuals or bodies that is mandatory based on the Law without receiving direct compensation and is used for state needs for the greatest prosperity of the people. Therefore, the government is continuously trying to increase the target of state revenue from the tax sector. The role of tax as domestic revenue is very dominant, but it is still not optimal when viewed from the number of Taxpayers who have not become compliant Taxpayers.

Motor Vehicle Tax is one of the provincial taxes that has been collected since 1976 and has become one of the largest contributors to regional original income to finance provincial development. National togetherness towards development independence demands high dedication and discipline. Therefore, every Indonesian citizen must be aware that by enjoying the results of development, the people's responsibility for taxes in implementing development will be greater. This awareness of responsibility is a fundamental value in development and it is hoped that tax compliance can be realized. Tax is a mandatory contribution owed by individuals or bodies that is mandatory based on laws and regulations, and is used to finance state needs which are expected to have an effect on increasing revenue and people's welfare. Tax plays an important role because by increasing a country's revenue, it is used to improve people's welfare in a country. Regional taxes and regional levies are important sources of regional revenue to finance the implementation of regional government and regional development. Tax revenue is influenced by a country's economic growth because economic growth will increase public revenue so that the community has the financial ability to pay taxes. In addition, the amount of tax rates, the addition of taxpayers and the optimization of tax source exploration through tax objects also play a role in increasing tax revenue. The role of taxes as domestic revenue is very dominant but still not optimal when viewed from the number of taxpayers who have not become compliant taxpayers. In Order for Acceptance tax achieve the target that has been determined so need planning and realization on Reception maximum tax, where Realization Reception is things to do planned with well, according to Solomon and Stuart (2002), Target Acceptance tax is achievement Reception taxes that have been formulated, where it can be influence achieving the target is realization and planning Acceptance that has been done.

According to Suharno, 2012, Realization Reception is the amount of real tax revenue (not fictitious), namely the tax actually received which is achieved in a certain period which is then compared with the tax revenue target, where later will seen how much how big is the target that has been achieved from results realization tax the. Furthermore planning Reception tax according to Mohammad Zain (2009:43) Planning Tax (Tax Planning) is the process of organizing business must tax or a group must tax such that appearance so that the tax debt is good tax income and also taxes others, are in the most minimal position, throughout matter This it is possible either by the terms regulation legislation taxation and also in a way commercial, with existence maximum realization and planning so will achievement of the tax target that has been set formulated by the agency, but the target for acceptance tax the No will be optimal if No driven by quality services provided by employees, according to Arianto (2018:83) Quality Service can interpreted as focus on fulfilling needs and requirements, as well as on the accuracy time For fulfil hope Customer. Quality Service applicable For all type services provided by the company moment client be in the company.

Objects study This is Service Unit Regional Revenue (UPPD) Banjarmasin II, where UPPD has task carry out collection tax area in accordance authority, Tax is one of sector important in development area. So that If everyone pays tax appropriate time, then will speed up progress a area. That matter can concluded that Realization Acceptance at UPPD Banjarmasin II has not yet been can maximum, due to the existence of tax incentive policies that are not on target, tax avoidance by taxpayers, and the existence of global economic pressures, if matter the left alone Keep going continuously so Reception area No will achieve the target that has been set and will impact on development No walk with good and smooth, and regional money is also not Enough For pay need area The problem furthermore is in planning Reception tax, where before do implementation billing tax vehicle motorized, UPPD Banjarmasin II must do careful planning, so that the acceptance tax can be optimal, but known that planning taxes carried out by UPPD Banjarmasin II are still not optimal, planning Reception tax is one of the way that can utilized by the obligatory tax in do management taxation business or his income, but the reality must tax Not yet carry out his obligation that is pay tax vehicle motorized said, the thing the because of must tax feel that UPPD Banjarmasin II has not yet do evaluation, search weakness must taxes and do education on must tax that does arrears. Problems

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with quality UPPD Banjarmasin II services are a number of must tax feel the services provided by officers and UPPD Banjarmasin II have not been maximum, because lack of satisfactory service, unfriendly staff friendly in serve society, and the number of queue moment do payment, because UPPD Banjarmasin II has not yet optimize payment tax via drive thru or online, because online tax payment only available at Bank Kalsel and several merchants only, so require must tax do payment at the UPPD Banjarmasin II office.

From the problem the result in target acceptance tax No achieved, because Still the amount society that does not do payment tax vehicle motorized, so that become arrears for UPPD Banjarmasin II, from consequence No achievement of revenue targets tax This The consequences that will be received by the region when tax revenues continue to decline are that regional activities will be difficult or will not be implemented or realized, such as building agricultural irrigation, building roads, bridges, schools and hospitals. Rhoudatul Permatasari, 2019, has research which states that planning reception tax influential to Target Achievement of Revenue tax However according to Indira's research, 2018 stated that planning reception tax No influential against tax targets, research furthermore is study Faturrahman Dido, 2020, who stated that realization tax influential towards the target achievement Acceptance, while study Fia Khairiyah, 2015 stated that realization tax No own influence against tax targets. From the description above, previous studies show differences in research results, which means there is a research gap. Descriptions that indicate a *research gap*. Based on this background, the researcher is interested in conducting research entitled "The Influence of Realization Acceptance and Planning Reception tax to Achievement of Revenue Target Tax with Quality Service as variable Mediation at Service Unit Regional Revenue (UPPD) Banjarmasin II".

## Literatur Review

### Taxation

In general, tax is a levy from the community by the state (government) based on the law that can be enforced and owed by those who are obliged to pay it without getting a direct return (counter-performance/reward), the results of which are used to finance state expenditure in the implementation of government and development. This shows that tax is a mandatory payment imposed based on the law that cannot be avoided by those who are obliged and for those who do not want to pay taxes, coercion can be carried out. Thus, it will be guaranteed that the state always has tax money (Marihot Pahala Siahaan, 2013). According to Law No. 28 of 2007, it states that: Tax is a mandatory contribution to the state owed by individuals or bodies which is mandatory based on the law, without receiving direct compensation and is used for state needs for the greatest prosperity of the people. According to Rochmat Soemitro, 2004, quoted by Siti Resmi (2013), he said: Tax is a contribution from the people to the state treasury based on... a law that can be enforced without receiving any reciprocal service (contra performance which can be directly demonstrated), and which are used to pay general expenses. According to Djajadiningrat, 2001, quoted by Siti Resmi, (2013,1) said: Tax as an obligation to submit part of the wealth to the state treasury caused by a condition, event, and act that gives a certain position, but not as a punishment, according to the regulations set by the government and can be enforced, but there is no direct reciprocal service from the state, to maintain general welfare. From the several definitions above, it can be concluded that tax is a contribution from the community that is mandatory to be submitted to the state treasury based on the law and does not receive compensation in the form of direct reciprocal services to finance state needs.

### Realization of Receipts

Realization is the real result of receiving a target that has been calculated. According to KBBI, realization is the process of making real or manifestation. According to Fandy Tjiptono (2007:65), The target is evaluate the attractiveness of each segment by using el variables that can quantify the potential demand from each segment, the cost of serving each segment, the cost of producing the products and services that customers want, and the fit between the company's core competencies and market opportunities.

### Tax Revenue Planning

According to Erly Suandy Rahayu (2011) Definition of *Tax Planning* Planning is the beginning of tax planning. At this stage, collection and research are carried out on tax regulations in order to select the type of tax saving action to be carried out, in general the emphasis is on tax planning (*Tax planning*) is to minimize tax liabilities ". According to Erly Suandy Rahayu (2011:6) the definition of tax planning is: *Planning* is Tax Planning is (*Tax Planning*) *Planning*) is the initial step in tax management. At this stage, collection and research is carried out on tax regulations. so that the type of tax saving action to be taken can be selected. On generally the emphasis is on tax planning (*tax planning*) is to minimize liabilities" According to Mohammad Zain (2009:43) Understanding Tax Planning (*Tax Planning*) is the process of *The Influence Of Tax Revenue Realization And Planning On Tax Revenue Target Achievement With Service Quality As A Mediation Variable At The Regional Revenue Service Unit (UPPD)*

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organizing the business of a taxpayer or group of taxpayers in such a way that their tax debts, both income tax and other taxes, are at the lowest possible level, as far as this is possible. Good by the provisions of tax laws and regulations or commercially".

### **Tax Revenue Target**

According to Fandy Tjiptono (2007:65), The target is evaluate the attractiveness of each segment by using el variables - el variables that can quantify the potential demand from each segment, the cost of serving each segment, the cost of producing products and services desired by customers, and the suitability between the company's core competencies and market opportunities. Meanwhile, the definition of target quoted from the Big Indonesian Dictionary published by the Department of Education and Culture from Balai Pustaka (1991: 1011), target is a target (limits, provisions, etc.) that has been set to be achieved. Based on this opinion, according to researchers, there is a similarity in meaning between target and target.

Therefore, the researcher will put forward the definition of targets according to Komarudin (1990: 129) in his book Management Based on Targets, namely: targets are the final results that are to be achieved through the management process or statements of results that must be obtained, which need to be formulated with certainty.

### **Quality of service**

The term service comes from the word "layan" which means helping to provide everything needed by others for the act of serving. Basically, every human being needs service, even in the extreme it can be said that service cannot be separated from human life (Sinambela, 2010:3). Meanwhile, the term public comes from the English word public which means general, society, country. The word public has actually been accepted into Standard Indonesian as Publik which means general, many people, crowded. Several experts who provide an understanding of public service include Agung Kurniawan (2005:6), who says that public service is the provision of services (serving) the needs of other people or the community who have an interest in the organization in accordance with the basic rules and procedures that have been set.

Furthermore, in the Decree of the Minister of State Apparatus Empowerment Number 63 of 2003, it has been explained that the definition of public service is all service activities carried out by public service providers as an effort to fulfill the needs of service recipients and the implementation of the needs of laws and regulations. Meanwhile, public service providers in the Decree of the Minister of State Apparatus Empowerment No. 63 of 2003 describe that Government Agencies as a collective term that includes Work Units / Units Organization of Ministries, Departments, Non-Departmental Government Institutions, Secretariats of the Highest and Highest State Institutions, and other Government Agencies, both central and regional including State-Owned Enterprises, Regional-Owned Enterprises, Become organizers of public services. While users of public services are people, communities, government agencies and legal entities that receive services from government agencies.

From the several definitions of public services outlined above, in the context of regional government, public services can be concluded as providing services or serving the needs of people or the community and/or other organizations that have an interest in the organization, in accordance with the basic rules and procedures determined and aimed at providing satisfaction to service recipients.

### **Framework Conceptual**

The framework of thought is a theoretical explanation of the links between the variables to be studied (Sugiono, 2011). Research This previously has researched by Rhoudatul Permatasari, 2019, which states that planning Reception tax influential to Target Achievement of Revenue tax However according to Indira's research, 2018 stated that planning Reception tax No influential against tax targets, research furthermore is study Faturrahman Dido, 2020, who stated that realization tax influential towards the target achievement Acceptance, while study Fia Khairiyah, 2015 stated that realization tax No own influence against tax targets. From the description above, previous studies show differences in research results, which means there is a research gap. Descriptions that indicate a *research gap*.

## **2. METHOD**

Quantitative research usually uses an explanatory design, where the object of study of explanatory research is (*explanatory research*) is to test the relationship between hypothesized variables. In this type of research There is clearly a hypothesis that will be tested for its truth. The hypothesis itself describes the relationship between two or more variables; to find out whether a variable is associated or not with another variable. or whether something is caused by a variable or influenced or not by other variables. Explanatory design is intended to explain a generalization of a sample to its population or explain the relationship, difference or influence of one variable on another variable. Therefore, in the explanatory format, *The Influence Of Tax Revenue Realization And Planning On Tax Revenue Target Achievement With Service Quality As A Mediation Variable At The Regional Revenue Service Unit (UPPD)*

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researchers use samples and research hypotheses. Explanatory design has the credibility to measure, test the causal relationship of two or more variables using inferential (inductive) statistical analysis.

In addition, explanatory research can also be used to develop and refine theories, or even weaken or even refute theories. Research with explanatory design can be done with surveys and experiments. Research conducted by collecting a number of data to see whether there is a relationship between the *independent variables*, namely *Realization Acceptance* ( $X_1$ ), *Planning Reception Tax* ( $X_2$ ) with the *dependent variable*, namely the *Revenue Target Tax* ( $Y$ ) and *Variables mediation* that is *Quality Service* ( $Z$ ) so that a significant or insignificant relationship can be obtained between the independent variables. The data obtained were then processed using the PLS Version 3.2.9 program.

### 3. RESULT ANF DISCUSSION

*Realization Reception* influential positive significant to *Quality Services* at UPPD Banjarmasin II. From the results of the analysis test SmartPLS so can concluded hypothesis First accepted, that *Realization Reception* own influence positive and significant to *Quality Services* at UPPD Banjarmasin II. So in accordance with the phenomenon that occurred at UPPD Banjarmasin II was that realization the revenue received by UPPD Banjarmasin II will be give impact to quality service, which means realization reception will increase quality UPPD Banjarmasin II services. In accordance with theory *Realization Reception Tax* is amount reception real taxes (not fictitious) namely real tax received achieved in the period certain which then compared to with target acceptance taxes. And research This in line with study Wise Ghanantara, 2018, which states that *Realization Reception* influential positive significant to *Quality Service*.

*Plan Reception Tax* influential positive significant to *Quality Services* at UPPD Banjarmasin II From the results of the analysis test SmartPLS so can concluded hypothesis second accepted, that *Plan Reception Tax* influential positive and significant to *Quality Services* at UPPD Banjarmasin II. In accordance with the phenomenon that occurs Where plan reception mature tax so will impact on quality existing services Because if all has planned with Good so will get good results, as per with theory *Plan Work* This is a activity analysis and retrieval decision in the future come For set level targeted performance For achieved. Then study This in line with study Yulia Ahmad, 2017, who stated that *Plan Reception Tax* influential positive significant to *Quality Service*.

*Realization Reception* influential positive significant against the *Revenue Target* at UPPD Banjarmasin II From the results of the analysis test SmartPLS so can concluded hypothesis third accepted, that *Realization Reception* influential positive and significant towards the *Revenue Target* at UPPD Banjarmasin II. From the results study so study This in accordance with the phenomenon that occurs Where realization reception tax will determine the targets received by UPPD Banjarmasin II. In accordance with theory *Realization Reception Tax* is amount reception real taxes (not fictitious) namely real tax received achieved in the period certain which then compared to with target acceptance taxes. And research This in line with study Wise Ghanantara, 2018, which states that *Realization Reception* influential positive significant to *Quality Service*.

*Plan Reception Tax* influential positive significant against the *Revenue Target* at UPPD Banjarmasin II From the results of the analysis test SmartPLS so can concluded hypothesis fourth accepted, that *Plan Reception Tax* influential positive and significant towards the UPPD Banjarmasin II *Revenue Target*, from results study so known that results study in accordance with phenomenon, where plan reception appropriate tax will influence results or top target acceptance, according to with theory *Plan Work* This is a activity analysis and retrieval decision in the future come For set level targeted performance For achieved. Then study This in line with study Yulia Ahmad, 2017, who stated that *Plan Reception Tax* influential positive significant to *Quality Service*.

*Quality Service* influential positive significant against the *Revenue Target* at UPPD Banjarmasin II. From the results of the analysis test SmartPLS so can concluded hypothesis fifth accepted, that *Quality Service* influential positive and significant towards the UPPD Banjarmasin II *Revenue Target*. Then study This in accordance with the phenomenon that occurred at UPPD Banjarmasin II, where quality services provided by UPPD Banjarmasin II will affect the target revenue tax at UPPD Banjarmasin II, according to with theory According to Arianto (2018:83) quality *Quality Service* can interpreted as focus on fulfilling needs and requirements, as well as on the accuracy time For fulfil hope Customer. *Quality Service* applicable For all type services provided by the company moment client be in the company. Then matter This in line with study Bayu Kusuma, 2013, who stated that *Quality Service* influential positive significant against the *Revenue Target*.

*Quality Service* Mediating influence *Realization Reception* against the *Revenue Target* at UPPD  
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Banjarmasin II, testing whether Realization Acceptance (X1) in positive influential towards the UPPD Banjarmasin II (Y) Revenue Target with mediated Quality Service (Z). Can concluded, Quality Service mediate influence Realization Reception towards the UPPD Banjarmasin II Revenue Target, then Hypothesis 6 is accepted., according to with theory According to Arianto (2018:83) quality Quality Service can interpreted as focus on fulfilling needs and requirements, as well as on the accuracy time For fulfil hope Customer. Quality Service applicable For all type services provided by the company moment client be in the company. Then matter This in line with study Chacha Climate, 2019, which states that Quality Service is variables that are capable mediate realization reception against the target revenue.

Quality Service mediate influence Plan Reception Tax against the Revenue Target at UPPD Banjarmasin II, testing whether Plan Reception Tax (X2) in positive influential towards the UPPD Banjarmasin II (Y) Revenue Target with mediated Quality Service (Z). Test results show that there is significant influence. So that can concluded. Quality Service mediate influence Plan Reception Tax towards the UPPD Banjarmasin II Revenue Target. Then Hypothesis 7 is accepted, According to Arianto (2018:83) quality Quality Service can interpreted as focus on fulfilling needs and requirements, as well as on the accuracy time For fulfil hope Customer. Quality Service applicable For all type services provided by the company moment client be in the company. Then matter This in line with Shella Anjarwati's research, 2019, states that Quality Service mediate influence Plan Reception Tax against the Revenue Target.

#### 4. CONCLUSION

Realization Reception influential positive and significant to Quality Services at UPPD Banjarmasin II, which means Realization Reception increase Of course will increase Quality Service to must taxes at UPPD Banjarmasin II. Planning Reception Tax influential positive and significant to Quality Services at UPPD Banjarmasin II, which means Planning Reception Good tax will capable increase Quality Service to must taxes at UPPD Banjarmasin II. Realization Reception influential positive and significant to Achievement of Revenue Target Tax at UPPD Banjarmasin II which means improvement Realization Reception Tax will increase Achievement of Revenue Target Tax at UPPD Banjarmasin II. Planning Reception Tax influential positive and significant to Achievement of Revenue Target Taxes at UPPD Banjarmasin II, which means Planning Reception Good tax will help increase Achievement of Revenue Target Taxes at UPPD Banjarmasin II. Quality Service influential positive and significant to Achievement of Revenue Target Taxes at UPPD Banjarmasin II, which means improvement Quality Services provided to must tax will capable increase Achievement of Revenue Target Tax. Quality Service mediate influence Realization Reception to Achievement of Revenue Target Tax at UPPD Banjarmasin II which means Quality Service will help increase Realization Reception For increase Achievement of Revenue Target Tax. Quality Service mediate influence Planning Reception Tax to Achievement of Revenue Target Taxes at UPPD Banjarmasin II means improvement Quality Service will help increase Planning Reception Tax in increase Achievement of Revenue Target Tax.

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