

Determinants of Original Local Government Revenue (PAD): Case Studies of 34 Provinces in Indonesia

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Abstract

Regional Original Revenue (PAD) is a fund received by the region from the existing resources in the area. PAD is regulated based on regional regulations in accordance with applicable laws. The higher the skill of the region in increasing regional original income, the greater the flexibility of the region to use PAD in accordance with the wishes, needs and priorities of regional development. This study aims to analyze the effect of independent variables, local taxes, regional levies, Gross Domestic Product (GRDP) and investment on PAD in 34 provinces in Indonesia from 2015 to 2018. This study uses a random effect regression analysis method and is analyzed using statistics. The results show that the variables of local taxes, regional levies and investment have a positive and significant impact on PAD in 34 provinces in Indonesia, while the variable Gross Domestic Product (GRDP) has a positive but not significant effect on PAD in 34 provinces in Indonesia.

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Article history

Received 2022-04-26

Revised 2022-05-16

Accepted 2022-05-30

Keywords

PAD

Local tax

Regional levies

GRDP

Investment

JEL Classification*:

R11, R13, H71

Introduction

The law that became the initial basis for the enactment of regional autonomy was Law No. 22 of 1999, in general this law later became the initial legal basis as an effort to encourage regional independence, although its implementation has not been able to run well. The regional autonomy law was then updated with Law No. 32 of 2004 which contains related regional governments, requiring a large number of personnel, equipment and (financial) support. The essence of the driving force for regional independence through this law is the effort to promote equitable development according to the characteristics of each region. Through the three conditions above, it is hoped that the regional government can properly carry out the tasks and obligations given, and at the same time become an independent autonomous region, reflected in the improvement of

services and community improvement, welfare, development of democratic life, justice and equality, and the establishment of synergy between the government. regional and central government.

Regional Original Revenue (PAD) is a source of income for each region produced by the region, whether it is the smallest area such as a district or a wider area such as a province. The main sources of PAD are currently dominated by regional taxes, regional tax revenues, the results of separate regional wealth management and other legitimate regional original revenues. Retribution is a collection by the government and is given directly by the government. Local taxes are service fees paid for the benefit of individuals or entities or local taxes imposed for granting certain permits and the obligation to grant permits is managed by local governments (Arka, 2012).

Efforts to encourage the implementation of regional independence, transfer funds, and other revenues determined by the central government. PAD is one of the regional incomes that comes directly from the region so that the amount of PAD for each region will be different, this difference is influenced by many factors, especially due to the amount of taxes, levies and other local revenue earned (Fitra, 2016). Revenue from funds collected in the APBD (Regional Expenditure Budget) becomes a source of funding for all economic and government activities in the region, the higher the PAD funds collected and used to finance economic activities and regional development, then this becomes an indicator that the better as well as the regional economy.

The high independence of a region is strongly related to the potential of a region in generating PAD. The higher the regional skills in increasing PAD, the greater the regional discretion in the use of PAD related to the aspirations, needs, and priorities of regional development. One of the problems faced by several provinces in Indonesia at this time is how to increase PAD. This is due to the fact that some bureaucrats in the regions have the mindset that the most important measuring tool in determining regional independence is how much PAD is (Mauri et al., 2017). Government spending describes a decision that is determined to be accountable by the government. All of the collected funds are allocated to regional expenditures which are used to carry out the needs of government administration and infrastructure development in line with the development of a region. Economic activity can increase if government spending is high, increasing regional economic activity based on local government allocations will have a reciprocal effect on PAD, so that it can indirectly be said that high regional budget allocations that encourage regional economic growth will have a good impact on increasing PAD (Fitra, 2016).

Looking further in determining whether or not the implementation of regional autonomy has been successful is to look at the regional developments that have been implemented have a

positive and beneficial impact in the long term. Basically, the success of regional autonomy is a form of sustainable development, so that there are results that can be seen every year from every program that has been prepared by the government. Regional economic development can be seen from the development of the rate of economic growth which can be seen from the amount of Gross Regional Domestic Product (GRDP). An increase in GRDP is an indicator that the economy in the region is increasing or a result of the accuracy of the allocation of funds sourced from PAD so that it has an impact on the economy with indicators of increasing GRDP (Adriani & Handayani, 2014). BPS confirmed that in seeing the success of regional autonomy, it can be seen through regional development which is by looking at the growth rate through Gross Domestic Product (GRDP). The greater the level of GRDP, the more it will encourage an increase in income for the province which is generally used to carry out economic development in the area.

Another factor that is an indicator to see the success in the implementation of regional autonomy is local taxes, the conclusion of research conducted by Batik (2013) explains that local taxes are an important factor that affects PAD. The higher the local tax, the greater the level of regional financial income. In addition, investment and user fees are other factors that directly affect the level of PAD obtained by each region. Research conducted by Ambarwati & Payamta (2015) explains that the investment variables and regional fees in general have a positive and significant effect on PAD, meaning that the increase in regional investment and regional fees will be the driving force for the increase. Therefore, this research intends to determine the effect of each independent variable tested on the dependent variable of PAD. The factor that affected the selection of the year this research was conducted was in 2015-2018, this study will make a new contribution to the previous literature, because in 2015 the economic condition in Indonesia was experiencing a decline caused by various economic problems. Where this causes fluctuations in PAD in Indonesia.

Literature Review

PAD is an income that reflects the ability of the region in terms of accumulating wealth in order to finance economic activities and development in the region. Therefore, PAD can be further defined as the general and main form of income received by each government area. The source of PAD is from government-owned businesses carried out in the context of utilizing the potentials found in the region. PAD is a government area revenue that is obtained through the utilization of the potential resources that exist in the area which is collected in accordance with applicable regulations based on Law No. specifically has the aim of giving an authority to local governments to finance the implementation of regional independence as a form of the realization of decentralization (Adriani & Handayani, 2014).

One of the important instruments that contribute to the income of each region as capital for financing the economy and regional development is sourced from taxes. Taxes are the main source of regional income which is included in PAD. Changes in tax rates will affect PAD. When the level of tax revenue increases, it will make PAD also increase because taxes are one of the elements that make up PAD (Arka, 2012).

In addition to taxes, user fees also have an important role in the formation of PAD in an effort to encourage regional independence. All types of levies are entitled to be collected by the government of each region. In terms of increasing income, the participation of the community is needed to pay all the obligations it has. The relationship between retribution and local revenue is directly proportional. This means that if there is an increase in user fees, the PAD will also increase. In other words, the greater the amount of user fees received, the greater the PAD received (Yusmalina et al., 2020). Local taxes have so far become the main source of regional income which is included in local revenue. Changes in tax rates will affect PAD. When the level of tax revenue increases, it will make PAD also increase because taxes are one of the elements that make up PAD (Fitra, 2016).

In general, retribution is defined as regional revenue which is further explained in Law No. 28 of 2009 concerning taxes and levies. It is clearer in the law that it is explained that retribution is a levy carried out by the region and whose main function is as a payment made by the community for services and the granting of certain permits that are specifically provided by the regional government for the benefit of individuals or business entities. The types of fees can be divided into three, namely general service fees, business services and certain permits (Ridho Nugroho & Kurnia, 2018). Retribution is a common thing done by every local government so that user fees are income that comes from reciprocity for services or facilities that are directly and actually provided by the government to the wider community who are willing to use them. Yusmalina et al. (2020) that retribution tax are income that comes from retribution in accordance with the rights and authorities possessed by each region, 10 types of levies in the service sector which based on their group are included in the general group and 4 types of levies specifically for this permit. certain permits carried out by districts and cities.

Furthermore, retribution according to Rabiah (2016) which says that retribution is a payment activity made by the people to the government, this is based on a mutually beneficial relationship where the government provides services as a product and the community as service users must pay the levy.

While GRDP is an important indicator in seeing the development of PAD. Basically, GRDP is the total production of goods and services in a region and the total output of goods and services produced by all economic activities in a region. When there is an increase in GRDP, it will increase

regional revenue receipts. The increase in regional income is then used to carry out development in the region. In addition, an increase in regional income will also improve regional services to the community which is expected to increase their productivity (Sudarmana & Sudiarta, 2020). When there is an increase in GRDP, it will increase PAD revenue. The increase in PAD is then used to carry out development in the region. In addition, the increase in PAD will also improve regional services to the community which is expected to increase their productivity (Adriani & Handayani, 2014).

Based on Government Regulation Number 24 of 2005, it is generally defined that investment or investment is a form of effort made by the central government within a certain period of time so that in terms of principal value it will have an impact on the economy, social and other benefits within a certain period of time. The high investment received by the regions will have an impact on the level of government spending. Government Regulation Number 01 of 2008 concerning Investment states that the scope of investment is in the form of planning, implementation, administration, and responsibility for investment, supervision, and divestment. When the level of investment increases, it will increase local revenue. The increase in regional income will then cause the level of government spending and spending to increase (Ningsih et al., 2020). When the level of investment increases, it will increase PAD revenue. The increase in PAD will then cause the level of government spending and spending to increase (Batik, 2013).

Research Method

This study uses secondary data obtained from the Central Statistics Agency (BPS). The data in this study consisted of data on the dependent variable, namely PAD and data on the independent variables, namely Regional Taxes, Retribution Tax, GRDP and Investment. The data in this study consisted of 34 provinces in Indonesia, namely Aceh, North Sumatra, West Sumatra, Riau, Jambi, South Sumatra, Bengkulu, Lampung, Bangka Belitung Islands, Riau Islands, DKI Jakarta, West Java, Central Java, DI Yogyakarta. , East Java, Banten, Bali, West Nusa Tenggara, East Nusa Tenggara, West Kalimantan, East Kalimantan, Central Kalimantan, South Kalimantan, North Kalimantan, North Sulawesi, Central Sulawesi, South Sulawesi, Southeast Sulawesi, Gorontalo, West Sulawesi, Maluku, North Maluku, Papua, West Papua. This research was conducted for 4 years using data from 2015 - 2018.

This study uses a panel data analysis approach, according to Baltagi (2005) the use of panel data as a combination of time series and cross section data provides an advantage in research when compared to only using time series data or only using cross section data including. Panel data is more informative, varied and reduce correlation. In addition, panel data can also measure and determine the impact or effect of each variable used in the study (Ghozi, 2018). This research

use panel data regression is to find out how the differences between individuals or in this case are in each 34 provinces in Indonesia. Panel data can be used to avoid the limited number of observations, because the large number of observations will increase the degree of freedom.

The panel data regression equation is as follows:

$$Y_{it} = \beta_0 + \beta_1 Tax_{it} + \beta_2 Re_{it} + \beta_3 GRDP_{it} + \beta_4 I_{it} + \varepsilon_{it} \quad (1)$$

Where *tax* is regional taxes, *Re* is tax retribution, *GRDP* is gross regional domestic product and *I* is investment. Then, ε_{it} is the coefficient of confounding.

Regional taxes are payments from people to the state that will be used by the state in the context of the public interest of the state and the benefits can be felt by the wider community. Meanwhile, tax retribution is regional levies which function as payment for services and the granting of a certain permit provided by the regional government. Regional tax data and in this study have units of million rupiah. Regional tax and tax retribution data in this study have units of million rupiah.

GRDP is the result of the added value obtained of all economic alliances in a certain area, where the unit is billions of rupiah. Investment is defined as expenditures to buy capital goods and a production equipment with the aim of replacing and adding a capital good in the economy that is used to produce goods and services in the future. GDP and investment both have units of billions of rupiah.

In research using panel data, it is processed using three approaches, namely *common effects*, *fixed effects* and *random effects*. In determining which method is the best to use in estimating data, it is seen through the Chow test and the Hausman test (Sunardi et al., 2017). Regression analysis using panel data approach is an analytical tool using cross section and time series data approaches. Before conducting a panel data regression test, three initial stages need to be carried out including determining the regression model, and determining panel data estimates (Ghozi, 2018). In selecting the panel data regression model, it is an important step in estimating panel data, namely the Chow test, Hausman test, and LM test.

Result and Discussion

This study analyzes the determination of PAD in 34 provinces in Indonesia in 2015-2018. The first step is choose the best model from estimation results, then the best model results will be interpreted through hypothesis testing consisting of a joint test (F-test), separate test (T test), and the coefficient of determination (R²). The following of Table 1 is the results of multiple regression models of Cammon effect, random effect and fixed effect:

Table 1. Panel Data Model Estimation Results

Variable	Probability		
	Common Effect	Fixed Effect	Random Effect
Regional Tax	0.000***	0.000***	0.000***
Regional retribution	0.000***	0.489	0.025**
GRDP	0.005**	0.184	0.058**
Investment	0.000***	0.001**	0.001**

Note: * $p < 0.1$, ** $p < 0.05$, *** $p < 0.01$

Next is to select the best model from the Chow test, Hausman test and Lagrange Multiple test. Here are the results of selecting the best model:

Table 2. Best Model Selection Results

	Probability	Result
Chow Test	0.0000	<i>Fixed Effect</i>
Hausman Test	0.0000	<i>Random Effect</i>
Lagrange Multiplier	0.6970	<i>Random Effect</i>

In determining the best model in interpreting the research, that is by comparing the p-value with a significance value of 5% or 0.05. From the results of testing the best model as shown in table 2, it can be seen that the random effect is the best model that can be used. The results of the Chow test show that the best model is the random effect model, where it is known that the p-value is 0.0000 where smaller than the significance value used, namely 0.05. Next is the Hausman test, the p-value of the Hausman test is 0.6970, meaning that the p-value is greater than the significance value of 5% or 0.05, meaning that it accepts H0 (random effect) and rejects H1 (fixed effect). So the best model is the random effect model. Furthermore, the Lagrange Multiplier Test was carried out with the p-value in the LM test of 0.000. This means that the LM test rejects H0 (common effect) and accepts H1 (random effect). Based on the three tests above, it can be concluded that in general the random effect model is the best capital. This model is able to interpret the data used in the study better than other models.

Table 3. Random Effect Model Estimation Results

Variable	Coefficient	t-statistic	Prob
C	-133.5544	4.35	0.199*
Regional Tax	1.127268	81.69	0.000***
Regional retribution	0.015202	2.24	0.025***
GRDP	0.039750	1.90	0.058*

Investment	0.010966	3.33	0.001***
Effect Specification			
R-Squared	0.9980		
Prob(F-statistic)	0.0000		
<i>Note: Significance at ***1%, **5%, *10% levels</i>			

Based on table 3, it is known that the F-statistic value is 0.000 which is smaller than the significance value used, which is 5%. That means that all independent variables jointly affect PAD in 34 provinces in Indonesia in 2015-2018. Furthermore, in table 3 it is also known that the value of the coefficient of determination (R-squared) is 0.9980. This means that PAD as the dependent variable in 34 provinces in Indonesia in 2015-2018 can be explained by the independent variables, namely local taxes, retribution tax, GRDP and investment of 99.80%. From the figure of 100%, the independent variable in this study was able to explain the independent variable of 99.80%, while the rest was influenced by other variables outside the research model.

Based on the results of the random effect model regression in table 3, the following are the equations:

$$PAD_{it} = -133.5544 + 1.127Tax_{it} + 0.0152Re_{it} + 0.0397GRDP_{it} + 0.0109I_{it} + \varepsilon_{it} \quad (2)$$

Based on the regression analysis in this study, it shows that the local tax variable in all provinces in Indonesia has a positive and significant effect on PAD in 34 provinces in Indonesia. The positive effect of the local tax variable is seen based on the coefficient value, where the coefficient value is 1.127268, it can be interpreted that if there is an increase in local taxes of Rp1 million in 34 provinces in Indonesia, it will increase the PAD of 34 provinces in Indonesia by Rp12 million, this is assuming *ceteris paribus*.

Meanwhile, the significant effect of the local tax variable on the PAD variable in 34 provinces in Indonesia is seen based on the probability value, where the probability value of the local tax variable is 0.000, this value is smaller than the 5% significance level.

The regression results above show that local taxes have a positive and significant effect on PAD in 34 provinces in Indonesia, this result is in line with the hypothesis and research conducted by Kartika et al (2021) and Nisa et al (2022), where local taxes are an important component in encouraging PAD, so that the increase The realization of local taxes will increase the amount of funds that go into the funds collected by PAD, the more funds collected will increase the PAD (Yusmalina et al., 2020). According to Elim et al. (2015) that an increase in regional taxes in general will not only increase PAD, but will also increase the funds collected and can be used to finance regional development.

So far, local taxes are one of the sectors that contribute greatly to PAD in 34 provinces in Indonesia. This is inseparable because the easiest and fastest alternative that can be used by regions to finance development is through local taxes (Vamiagustin et al., 2014). In the long term, every province in Indonesia must continue to innovate to obtain other alternative sources of income besides taxes,

because basically taxes are often a burden to the community if the application of taxes is too high and not balanced with people's income (Ridho Nugroho & Kurnia, 2018).

Next is the regional retribution variable, where table 3 shows that the regional retribution has a positive and significant effect on the PAD variable in 34 provinces in Indonesia. The positive influence of the regional levy variable can be seen based on the coefficient value, where the coefficient value is 0.0152028, it can be interpreted that if there is an increase in regional retribution of Rp. 1 million in 34 provinces in Indonesia, it will increase PAD in 34 provinces in Indonesia by Rp. 15 million, this is assuming *ceteris paribus*. Meanwhile, the significant influence of the regional levy variable on the PAD variable in 34 provinces in Indonesia is seen from the probability value, where the probability value of the local tax variable is 0.025, this value is smaller than the 5% significance level.

According to Hidayah & Setiyawati (2014), regional retribution is a payment made by the community to the government as a form of remuneration for the payment of certain permits. Retribution is one of the supporting components of PAD. The levies in the form of retribution carried out by local governments are protected by law no. 29 of 2009 concerning regional taxes and levies, retribution tax collected by local governments are an important part of local governments in carrying out development (Ridho Nugroho & Kurnia, 2018). Regional levies and local taxes are the two elements that support PAD in 34 provinces in Indonesia at this time, this is inseparable from the absence of other alternative sources that can be developed by local governments (Safria, 2014). According to (Sudarmana & Sudiarta, 2020), regional retribution as an alternative source of regional income should be developed, so that in the long term it will be able to develop PAD. Basically, regional retribution will have limitations so that if regional retribution cannot be used as the main income in PAD (Mauri et al., 2017).

Furthermore, the GRDP variable has a positive and insignificant effect on the dependent variable of PAD in 34 provinces in Indonesia. The positive effect of the GRDP variable can be seen based on the probability value, where the GRDP probability value is 0.058, this value is greater than the 5% significance level. While the significant effect of the GRDP variable on the PAD variable in 34 provinces in Indonesia is seen from the coefficient value, where the coefficient value is 0.0397508, it can be interpreted that if there is an increase in GRDP of Rp. 1 million in 34 provinces in Indonesia, it will increase PAD in 34 provinces in Indonesia. Indonesia amounted to 39 million million, this is assuming *ceteris paribus*.

Economic growth is closely related to development PAD, where if economic growth increases it will encourage an increase in PAD, on the other hand an increase in the economy is also driven by a good allocation of PAD (Adriani & Handayani, 2014). GRDP is a benchmark for the economy, an increase in GRDP will be a reflection that the economy in a province is also increasing. According to (Arka, 2012), the impact of increasing GRDP on PAD is not significant, this is because an increase in GRDP does not always increase local taxes or retribution tax. In this study, the effect of increasing GRDP is not significant on PAD, this result is in line with research conducted by Fadli (2017). The

main sectors that will have a significant effect on PAD are taxes and levies, this is because these 2 sectors are the main pillars of PAD in 34 provinces in Indonesia (Muid, 2015) . An important component that needs to be improved to encourage an increase in PAD is local taxes and levies (Widayanti & Dewanti, 2017).

Economic growth is well related to the development of PAD, where if economic growth increases it will encourage an increase in PAD, on the other hand the increase in the economy is also driven by a good allocation of PAD (Adriani & Handayani, 2014). GRDP is a benchmark for the economy, an increase in GRDP will be a reflection that the economy in a province is also increasing. According to Arka (2012), the impact of increasing GRDP on PAD is not significant, this is because the increase in GRDP does not always increase local taxes or regional levies. In this study, the effect of increasing GRDP is not significant on PAD, this result is in line with research conducted by (Fadli, 2017). The main sectors that will have a significant effect on PAD are taxes and levies, this is because these 2 sectors are the main pillars of PAD in 34 provinces in Indonesia (Muid, 2015). An important component that needs to be improved to encourage an increase in PAD is local taxes and levies (Widayanti & Dewanti, 2017).

Meanwhile, investment has a positive impact on PAD in 34 provinces in Indonesia. The positive effect of the investment variable can be seen based on the coefficient value, where the coefficient value is 0.010966, it can be interpreted that if there is an increase in investment of Rp. 1 million in 34 provinces in Indonesia, it will increase PAD in 34 provinces in Indonesia by Rp. 10 million, this is assuming *ceteris paribus*. This study is in line with Karim et al. (2018), that investment has a positive and significant effect on PAD. Investment will increase local taxes and levies, more investment will increase the number of companies so that it will increase the taxes and levies earned and will automatically increase PAD (Ambarwati & Payamta, 2015). Local governments that are able to create a good investment climate so that they can attract many investors will have a multi-player effect on the economy (Batik, 2013). Therefore, it is important for local governments to continue to increase the potential that exists in each region, the better the investment climate will increase investment and PAD (Ifrizal et al., 2014).

Conclusion

This study aims to analyze the effect of local taxes, regional levies, GRDP and investment variables on PAD in 34 provinces in Indonesia in 2015-2018. This study uses a panel data model with the best model being the random effect model. The results show that the independent variables jointly affect PAD in 34 provinces in Indonesia in 2015-2018. Variables of local taxes, regional levies, and investment have a significant positive effect on PAD in 34 provinces in Indonesia in 2015-2018. Meanwhile, GRDP has a positive but not significant effect on PAD in 34 provinces in Indonesia in 2015-2018.

Basically local tax is a variable that has a positive effect on PAD. However, under certain conditions, local taxes cannot continue to be imposed on companies or the community, the imposition of high taxes will burden the community. Therefore, the provincial government must be able to innovate using other alternatives that can increase PAD.

Similar to regional retribution, where regional retribution cannot be continuously increased its imposition on companies or the community, the imposition of high levies will burden the community. Therefore, the provincial government must be able to innovate using other alternatives that can increase PAD.

GRDP is a variable that is closely related to PAD. In order to increase PAD, each province does not have to increase its GRDP first. However, under certain conditions, if PAD increases, it will increase GRDP. Furthermore, investment is important in encouraging an increase in regional income. Local government PAD needs to encourage accelerated investment that can be profitable for the region, one of which is encouraging PAD.

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