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Contribution of Tourism Sector Taxes and Non-Metallic Mineral and Rock Taxes to Regional Original Revenue and Their Impact on the Regional Budget of Kuningan District 2013-2022

Chairi Asyhad Yahya[1*], Ayus Ahmad Yusuf[2]
[1]*Islamic Economics, Faculty of Islamic Economics and Business, IAIN Syekh Nurjati Cirebon*
(*Email Correspondence: *chairiasyhadyahya@gmail.com*, *ayusayusuf@syekhnurjati.ac.id*)

KEYWORDS

Tourism Sector Taxes, Non-Metallic Mineral and Rock Taxes, Local Own-Source Revenue, Regional Revenue and Expenditure Budget

ABSTRACT

The management of Local Own-Source Revenue (PAD) plays a significant role in regional development. Analysis of the realization of Tourism Sector Taxes and Non-Metallic Mineral and Rock Taxes in Kuningan District during 2013-2022 shows annual fluctuations that are unstable. The aim of this research is to assess the contribution of both sectors to PAD as well as the impact of PAD on the Regional Revenue and Expenditure Budget (APBD) in Kuningan District. The General Allocation Fund (DAU) and Special Allocation Fund (DAK) variables are included as comparisons. This research method is quantitative with an associative approach. The research results show that the contribution of tourism sector taxes to PAD is 4.3%, while Non-Metallic Mineral and Rock Taxes contribute 1.92%. PAD and DAK significantly positively affect Kuningan's APBD (probability 0.01 and 0.002), whereas DAU is not significant (0.69 > 0.05). This research uses nonparametric tests with Eviews 12 as the analytical tool.

INTRODUCTION

Local governments in Indonesia adopt a decentralized system, granting authority to local governments to manage their regions and govern local administration. Decentralization aims to enhance the effectiveness and efficiency of governance at the local level (Vamiagustin, 2014). In this context, local revenue, especially from taxes, becomes crucial to finance development.

Local Own-Source Revenue (PAD), as one of the components of regional income, plays a crucial role in supporting regional autonomy (Law No. 33 of 2004). Taxes, including Tourism Sector Taxes and Non-Metallic Mineral and Rock Taxes (MBLB), serve as significant sources of income. Despite fluctuations in the contribution of taxes to Kuningan District's PAD, data analysis indicates growth potential.

Table 1: Revenue of Regional Budget (Regional Income) of Kuningan District for the years 2013-2022

Revenue of Regional Budget (Local Income)				
Year	Equalization Fund	Other Income	Local Own-Source Revenue (PAD)	Total
2013	1,136,639,120,889	376,582,627,211	112,518,752,678	1,625,740,500,778
2014	1,269,156,138,325	425,161,385,296	203,022,596,133	1,897,340,119,754
2015	1,374,529,144,140	769,301,917,968	229,201,260,350	2,373,032,322,458
2016	1,717,088,119,273	458,930,928,288	253,441,689,763	2,429,460,737,324
2017	1,721,906,216,207	510,405,052,404	384,398,431,333	2,616,709,699,944
2018	1,662,033,402,705	564,431,703,249	299,994,631,523	2,526,459,737,477
2019	1,741,034,257,659	705,467,878,355	301,403,905,672	2,747,906,041,686
2020	1,650,118,409,167	827,653,535,245	298,728,752,760	2,776,500,697,172
2021	2,296,874,103,593	137,100,075,200	343,827,455,425	2,777,801,634,218
2022	2,323,312,627,999	9,755,148,980	346,599,936,097	2,679,667,713,076
Total	16,892,691,539,957	4,784,790,252,196	2,773,137,411,734	

Source: Kuningan District Regional Revenue Management Agency

Regional revenue still heavily relies on Equalization Funds from the central government. Although efforts have been made to increase Local Own-Source Revenue (PAD), Kuningan District has not fully achieved development self-reliance. This research will focus on the contribution of tourism sector taxes and Non-Metallic Mineral and Rock Taxes (MBLB) to PAD as well as their impact on the Regional Revenue and Expenditure Budget (APBD).

Table 2: Realization of Tourism Sector Taxes and Non-Metallic Mineral and Rock Taxes for the years 2013-2022 in Kuningan District

Realization of Tourism Sector Taxes and Non-Metallic Mineral and Rock Taxes				
Year	Tourism Sector Taxes			Non-Metallic Mineral and Rock
	Restaurant Tax	Entertainment Tax	Hotel Tax	
2013	3,073,346,670	712,241,791	2,517,461,447	6,101,832,410
2014	3,915,404,507	820,042,702	2,813,012,176	6,297,170,640
2015	4,443,012,180	1,237,372,907	2,860,898,792	6,288,335,940

Realization of Tourism Sector Taxes and Non-Metallic Mineral and Rock Taxes				
Year	Tourism Sector Taxes			Non-Metallic
2016	6,010,707,311	1,667,927,109	3,669,426,159	4,141,438,900
2017	7,039,182,686	1,916,025,152	3,869,460,271	5,327,974,200
2018	8,671,787,206	1,952,948,779	4,253,586,313	8,100,070,080
2019	9,576,443,131	1,925,257,484	4,509,375,779	6,782,930,000
2020	6,697,344,212	807,629,224	2,890,877,588	4,609,714,000
2021	10,070,299,022	845,337,660	3,314,063,046	3,251,264,000
2022	11,397,453,588	1,489,411,240	4,243,232,654	2,338,240,000
Total	70,894,980,513	13,374,194,048	34,941,394,225	53,238,970,170
	119,210,568,786			
	172,449,538,956			

Source: Kuningan District Regional Revenue Management Agency

The data on hotel tax, entertainment tax, restaurant tax, and Non-Metallic Mineral and Rock Tax (MBLB) receipts indicate growth potential. This research aims to provide policy guidance to the local government to increase tax revenue, reduce dependence on Equalization Funds, and enhance regional financial independence. Thus, regional development can achieve the desired autonomy.

Aligned with the goals of regional development, this research will also compare the contribution of these taxes with the General Allocation Fund (DAU) and Special Allocation Fund (DAK) received by Kuningan District from the central government. This analysis is expected to provide deeper insights into the extent to which regional financial independence can be realized.

In this study, the authors will examine the influence of Local Own-Source Revenue on the Regional Revenue and Expenditure Budget (APBD) of Kuningan District. However, the authors also intend to make comparisons with other variables. The variables proposed as comparisons in this analysis are the General Allocation Fund (DAU) and Special Allocation Fund (DAK). Both types of funds come from the National Revenue and Expenditure Budget, where the central government provides funds to local governments for development financing in their respective regions. The difference between the General Allocation Fund and the Special Allocation Fund lies in their nature; DAU is general and can be used by local governments according to local policies and needs, while DAK has more specific purposes. Below are the data for DAU and DAK:

Table 3: Report of General Allocation Fund (DAU) and Special Allocation Fund (DAK) Receipts in Kuningan District for the Years 2013-2022

Year	General Allocation Fund	Special Allocation Fund
2013	998,586,961,000	62,124,640,000
2014	1,112,271,883,000	74,369,300,000
2015	1,127,612,951,000	191,993,650,000
2016	1,218,601,913,000	420,101,563,913
2017	1,197,194,996,000	450,231,021,475
2018	1,197,194,996,000	399,834,977,541
2019	1,243,402,427,000	442,161,941,397
2020	1,122,096,015,000	441,815,049,883
2021	1,111,944,421,000	478,482,001,965

Year	General Allocation Fund	Special Allocation Fund
2022	1,107,697,897,206	565,545,873,209

Source: Kuningan District Regional Revenue Management Agency

This research is relevant because a deep understanding of the contribution of taxes to Local Own-Source Revenue (PAD) can provide policy guidance to local governments to increase tax revenue, reduce dependence on Equalization Funds, and overall enhance regional financial independence.

Regional development must achieve Development Independence by increasing Local Own-Source Revenue. If a region's Local Own-Source Revenue is higher than the Equalization Funds, then the region will not rely heavily on the central government's budget, specifically the Equalization Funds. Based on the data above, it can be concluded that Kuningan District has not achieved Development Independence during the period of 2013-2022 because its Equalization Funds are significantly larger than its Local Own-Source Revenue.

Therefore, the researcher is interested in investigating the contribution of hotel tax, entertainment tax, restaurant tax, and Non-Metallic Mineral and Rock Tax to Local Own-Source Revenue (PAD) and their impact on the Regional Revenue and Expenditure Budget (APBD). This will help identify which tax sectors should be a priority for the government in the development of the region. Hence, the researcher chose the title "Contribution of Hotel Tax, Entertainment Tax, Restaurant Tax, and Non-Metallic Mineral and Rock Tax to Local Own-Source Revenue (PAD) and Their Impact on the Regional Revenue and Expenditure Budget (APBD) in Kuningan District 2013-2022".

LITERATURE REVIEW

Regional Economic Development

Regional economic development is a process of cooperation between local government and the community to manage available resources. It involves forming partnerships between local government and the private sector to create new job opportunities and stimulate economic growth in the region. An emphasis is placed on the endogenous development approach, which optimizes local potential and encourages initiatives from the region itself.

According to Lincoln Arsyad (2010), regional economic planning is an effort to enhance the use of public resources and strengthen the capacity of the private sector to create value responsibly. Efficient economic planning requires a balance in the use of public resources and active participation from various stakeholders, such as farmers, small business owners, cooperatives, large enterprises, and social organizations.

Regional Revenue and Expenditure Budget (APBD)

The Regional Revenue and Expenditure Budget (APBD) is an annual financial planning of the local government that requires approval from the Regional People's Representative Council (DPRD) and is formalized through regional regulations. The APBD reflects the planned activities of the local government, including revenue sources and expenditure limits for one year. The process of preparing the APBD involves joint discussions with the DPRD and the participation of all sections within the Regional Work Units (SKPD).

Local Own-Source Revenue (PAD)

Local Own-Source Revenue (PAD) refers to the income obtained by the local government through its governance activities, provision of services to the community, and exploitation of its resources. The level of PAD is often used as an indicator of the progress of a region, with a high level indicating independence in financing the Regional Revenue and Expenditure Budget (APBD) and reducing dependence on the central government. However, levies that impose a heavy economic burden on the community and regional regulations that hinder population mobility should be avoided.

Local Taxes

Local taxes are mandatory contributions that individuals or entities must submit to the local government with the aim of supporting the financing of governance and development implementation in the region. Local taxes differ from national taxes or central taxes because their collection is the authority of the local government.

RESEARCH METHODS

This research employs a quantitative associative approach. The research object involves restaurant tax, non-metallic mineral and rock tax, hotel tax, and entertainment tax, related to Local Own-Source Revenue in Kuningan District. The type of data used is secondary data, which includes time series data from 2013 to 2022.

The research population includes Regional Revenue and Expenditure Budget (APBD) reports, General Allocation Fund (DAU), Special Allocation Fund (DAK), realization of Local Own-Source Revenue (PAD), and reports on the realization of local taxes in Kuningan District. Sampling is done using purposive sampling method, covering data for 10 years related to reports of PAD realization, local taxes, DAU, DAK, and APBD in Kuningan District.

The data collection technique used is documentation, with data analyzed using Eviews 12 software. Data analysis includes contribution analysis, descriptive statistical tests, and nonparametric tests such as Spearman Rank correlation.

Korelasi Rank Spearman is used to assess the relationship or influence between two variables that are on an ordinal scale, namely the independent variable and the dependent variable, with an association that requires measurements at least on an ordinal scale. The ordinal scale, which is an order scale, is used when there is a relationship that generally varies between classes and is marked with the symbol "≥", indicating "greater than" (Sugiyono, 2017).

RESULTS AND DISCUSSION

Analysis Results

Contribution Analysis

Table 4: Results of Analysis of Local Tax Contributions to Local Own-Source Revenue in Kuningan District for the years 2013-2022

No	Name of Tax Objects	Total Contribution	Number of Objects	Average Contribution
1	Tourism Sector Tax	4,30%	3	1,43%
2	Non-Metallic Mineral and Rock Tax	1.92%	1	1,92%

No	Name of Tax Objects	Total Contribution	Number of Objects	Average Contribution
3	Tourism and Non-Metallic Mineral and Rock Tax	6,21%	4	3,11%
4	Local Taxes other than Tourism and Non-Metallic Mineral and Rock Tax	17,62%	9	1,96%
5	Local Taxes	25,4%	11	2,17%

Descriptive Statistical Analysis

Table 5: Results of Descriptive Statistical Analysis (in billion units)

	APBD	PAD	DAU	DAK
Mean	2445.062	277.3130	1143.659	352.6650
Median	2571.585	299.3600	1124.855	430.9600
Maximum	2777.800	384.4000	1243.400	565.5500
Minimum	1625.740	112.5200	998.5900	62.12000
Std. Dev.	391.5968	80.14356	71.76145	176.7230
Skewness	-1.160791	-0.709846	-0.461622	-0.760183
Kurtosis	3.030996	2.838657	2.764157	2.068065
Jarque-Bera	2.246125	0.850650	0.378334	1.325006
Probability	0.325282	0.653557	0.827648	0.515559
Sum	24450.62	2773.130	11436.59	3526.650
Sum Sq. Dev.	1380132.	57806.91	46347.35	281079.3
Observations	10	10	10	10

Source: Data processed using Eviews 12

Nonparametric Test

Table 6: Results of Spearman Rank Correlation

Correlation t-Statistic Probability	APBD	PAD	DAU	DAK
APBD	1.000000			

PAD	0.745455	1.000000		
	3.163219	-----		
	0.0133	-----		
DAU	0.145897	0.212767	1.000000	
	0.417123	0.615898	-----	
	0.6876	0.5551	-----	
DAK	0.842424	0.927273	0.079028	1.000000
	4.422179	7.005389	0.224225	-----
	0.0022	0.0001	0.8282	-----

Source: Data processed using Eviews 12

After knowing the calculated t-value, the next step is to find the t-table value. Here are the t-table values:

Tabel 7: T-Table

df Pr	0.25 0.50	0.10 0.20	0.05 0.10	0.025 0.050
1	1.00000	3.07768	6.31375	12.70620
2	0.81650	1.88562	2.91999	4.30265
3	0.76489	1.63774	2.35336	3.18245
4	0.74070	1.53321	2.13185	2.77645
5	0.72669	1.47588	2.01505	2.57058
6	0.71756	1.43976	1.94318	2.44691

Source: Sugiyono (2017)

Coefficient of Determination

1. Coefficient of the PAD variable on the APBD
   KD = 0,7454 × 100%
   = 74,54%
2. Coefficient of the DAU variable on the APBD
   KD = 0,1459 × 100%
   = 14,59%
3. Koefisien Variabel DAK terhadap APBD
   KD = 0,8424 × 100%
   = 84,24%

DISCUSSION

The results of the data analysis, conducted using Eviews 12 software, are then presented as follows:

1. Contribution of Tourism Sector Taxes
   Based on the analysis results, the contribution of taxes from the tourism sector to the Local Own-Source Revenue (PAD) during the period of 2013 to 2022 is 4.30%. This figure of 4.30% reflects the percentage contribution of taxes from the tourism sector to the total Local Own-Source Revenue. It means that the tourism sector has a significant impact on regional income, although it may not be the main contributor.
2. Contribution of Non-Metallic Mineral and Rock Taxes
   Based on the analysis results, it is known that the contribution of taxes from the non-metallic mineral and rock sector to the Local Own-Source Revenue (PAD) during the period of 2013 to 2022 is 1.92%. This contribution of 1.92% provides an insight into the extent to which the non-metallic mineral and rock sector contributes to regional financial income.
3. The Influence of Local Own-Source Revenue (PAD) on the Regional Revenue and Expenditure Budget (APBD)
   Based on the nonparametric test results using Spearman Rank correlation, the PAD variable shows a strong positive correlation with the APBD at 0.745455 with a significance level of 0.0133. The PAD variable has a calculated t-value of 3.16 > 2.447 at a 5% significance level. The Local Own-Source Revenue (PAD) has a coefficient of determination of 74.54%. With these results, it can be concluded that

PAD has a significant positive effect on the APBD in Kuningan District for the years 2013-2022.

These findings are consistent with Subakti Karo-karo's research (2014) which indicates that revenue has a significant impact on the Regional Revenue and Expenditure Budget, followed by the growth of local taxes and regional levies each year.

4. The Influence of General Allocation Fund (DAU) on the Regional Revenue and Expenditure Budget (APBD)

   Based on the nonparametric test results using Spearman Rank correlation, the DAU variable shows a very low positive correlation with the APBD at 0.145897 with a significance level of 0.6876. The DAU variable has a calculated t-value of 0.417 < 2.447 at a 5% significance level. The General Allocation Fund (DAU) has a coefficient of determination of 14.59%. With these results, it can be concluded that DAU has a positive but not significant effect on the APBD in Kuningan District for the years 2013-2022.

   These findings are consistent with Hapid et al.'s research (2016) which indicates that DAU does not have a significant impact on the growth of the APBD. This can be explained by the DAU indicator, which states that the allocation of DAU to each region is determined by Law No. 33 of 2004 concerning fiscal balance. Implicitly, DAU is provided not based on the amount needed by the regional government to carry out its development, but to achieve financial balance levels in each region, to implement regional economic development.

5. The Influence of Special Allocation Fund (DAK) on the Regional Revenue and Expenditure Budget (APBD)

   Based on the nonparametric test results using Spearman Rank correlation, the DAK variable shows a very strong positive correlation with the APBD at 0.842424 with a significance level of 0.0022. The DAK variable has a calculated t-value of 4.38 > 2.447 at a 5% significance level. The Special Allocation Fund (DAK) has a coefficient of determination of 84.24%. With these results, it can be concluded that DAK has a positive but not significant effect on the APBD in Kuningan District for the years 2013-2022.

   These findings are consistent with Ferdiansyah et al.'s research (2018) which indicates that the Special Allocation Fund has a significant impact on the APBD. This can be explained by the DAK indicator, which is a fund provided from the National Budget for the needs of the region to carry out regional development in national priorities.

Here is the data of tourists from the archipelago or Indonesian citizens themselves in Kuningan Regency:

Table 8: Number of Archipelago Tourist Visits in Kuningan Regency 2016-2022

The number of Archipelago Tourists in Kuningan Regency from 2016-2017			
No	Year	Total	Unit
1	2016	3.066.134	People
2	2017	3.123.623	People
3	2018	4.001.595	People
4	2019	4.734.790	People
5	2020	2.480.669	People

The number of Archipelago Tourists in Kuningan Regency from 2016-2017			
No	Year	Total	Unit
6	2021	2.668.426	People
7	2022	3.448.882	People

Source: West Java Communication and Information Office (2023)

Table 9: Number of Foreign Tourists in Kuningan Regency Year 2016-2022

The number of Foreign Tourists in Kuningan Regency from 2016-2017			
No	Year	Total	Unit
1	2016	242	People
2	2017	325	People
3	2018	529	People
4	2019	618	People
5	2020	49	People
6	2021	16	People
7	2022	35	People

Source: West Java Communication and Information Office (2023)

Based on the data of tourist visits in Kuningan Regency, significant fluctuations can be observed during the period of 2016-2022. Factors such as the growth of the tourism industry, the pandemic, and the number of foreign tourists can influence the contribution of the tourism sector to regional revenue. The recovery of the tourism sector requires strategies, including enhancing promotion, diversifying tourism products, collaborating with the private sector, and developing the concept of 3A (Amenities, Accessibility, Attractions).

Enhancing tourism promotion, through campaigns highlighting destination uniqueness and collaboration with influencers, can increase tourist attraction. Diversification of tourism products, such as developing natural, cultural, culinary, educational, shopping, and event tourism, can attract various tourist segments. Collaboration with the private sector, through strategic partnerships, joint investments, joint destination development, empowerment of micro-enterprises, and CSR programs, can accelerate the development of the tourism sector.

The concept of 3A (Amenities, Accessibility, Attractions) is crucial in enhancing destination appeal, creating satisfying tourist experiences, and improving accessibility to tourist locations. Integrating this concept with sustainability principles is also important to create sustainable tourism destinations in the long run.

With these measures, it is hoped that Kuningan Regency can strengthen the contribution of the tourism sector to regional revenue, boost local economic growth, and provide positive impacts for local communities and the environment.

In efforts to increase revenue from Non-Metallic Mineral and Rock Taxes, the government can adopt several strategies.

1. Evaluation and revision of tax policies need to be carried out by adjusting rates, reducing incentives, or implementing new rules to ensure the optimal contribution of this sector. The importance of transparency and law enforcement should also be

emphasized, involving measures such as transparent data reporting systems, independent audits, strengthening supervisory institutions, and imposing strict sanctions for tax violations.

2. Close cooperation with the industry through regular dialogue, policy coordination, and development of joint frameworks is also key. Increasing monitoring of production and market prices, economic diversification, as well as education and capacity building related to taxation are other strategic steps.
3. International cooperation and providing appropriate incentives to encourage investment can also support these efforts. Overall, these measures require effective coordination between the government, industry, and society, as well as periodic monitoring and evaluation to ensure successful implementation.

In efforts to increase Regional Own-Source Revenue (PAD) in Kuningan Regency, several strategic steps can be taken.

1. Diversification of revenue sources through the development of local economic sectors such as tourism, agriculture, trade, and small-scale industries. This involves promoting tourist attractions, modernizing agricultural technology, and supporting micro, small, and medium-sized enterprises (MSMEs). The private sector also needs to be involved in investment and partnerships.
2. Improving public services is crucial with a focus on efficiency, transparency, and community engagement. This includes expediting business licensing, efficient tax management, implementing information technology, improving the quality of health and education services, as well as better social services.
3. Efficient and transparent management of regional assets, especially Regional-Owned Enterprises (BUMDs). Measures involve human resource development, performance monitoring and evaluation, strategic partnerships, accountability, transparency, and community empowerment.
4. Encouraging active community participation in regional development to create awareness of local economic potential and support sustainable regional development. Integrating these measures into long-term development plans is expected to increase the self-reliance of development in Kuningan Regency through increased PAD.

CLOSURE

Conclusion

From the results of the research and discussion outlined in the previous chapters, the following conclusions can be drawn:

1. The contribution of the Tourism Sector Tax is 4.30% to the Local Own-Source Revenue (PAD) during the period 2013-2022.
2. The contribution of the Non-Metallic and Non-Mineral Rock Tax to PAD during 2013-2022 is 1.92%.
3. Local Own-Source Revenue has a significant positive effect on the Regional Budget (APBD) in Kuningan Regency in the period 2013-2022, with a Spearman's Rank Correlation of 0.745455, indicating a strong correlation. The calculated t-value of 3.14 > 2.447 t-table and a probability of 0.0133 < 0.05. The coefficient of determination is 74.54%, indicating that 74.54% of the variation in APBD can be explained by the variation in PAD.
4. General Allocation Fund has a positive but not significant effect on APBD in Kuningan Regency in the period 2013-2022, with a Spearman's Rank Correlation of

0.145897, indicating a very low correlation. The calculated t-value of 0.417 < 2.447 and a probability level of 0.6876 > 0.05. The coefficient of determination is 14.59%, indicating that DAU only explains about 14.59% of the variation in APBD.

5. Special Allocation Fund has a significant positive effect on APBD in Kuningan Regency in the period 2013-2022, with a Spearman's Rank Correlation of 0.842424, indicating a very strong correlation. The calculated t-value of 4.38 > 2.447 and a probability level of 0.0022 < 0.05. The high coefficient of determination, 84.24%, indicates that 84.24% of the variation in APBD can be explained by the variation in DAK.

Recommendations:

1. Further research should delve into the factors influencing the growth of tourism in Kuningan Regency, such as tourism industry growth, tourist numbers, tax policies, and external factors. This will enable policymakers to formulate appropriate policies for the tourism sector in Kuningan Regency. Additionally, it is recommended that the government update regulations to encourage the growth of the tourism sector.
2. Future studies should explore the factors affecting mineral production, market prices, tax policies, and global economic conditions, as these factors can impact the sector's contribution. Therefore, research should focus on examining the factors influencing market prices in this sector. Governments should also evaluate regulations and enhance production efficiency to increase tax contributions.
3. In managing Local Own Revenues (PAD), it is essential to identify untapped local potential sources and strengthen tax management supervision to achieve high effectiveness in tax collection. Moreover, the government should invest in facilities to diversify Local Own Revenues.
4. To enhance the utilization of Special Allocation Funds (DAK), there is a need to improve coordination between the central and local governments in planning and implementing projects funded by the central government budget to support both regional and national economies.

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