

# **Analysis of Regional Tax Management at The Regional Finance and Revenue Management Agency (BPKPD) of Cirebon City**

**Aurora Nurfitriani, Putri Pebriyanti, Dev Anand**  
Universitas Swadaya Gunung Jati Cirebon, Indonesia  
[auroranurfitriani9f@gmail.com](mailto:auroranurfitriani9f@gmail.com), [putrifebriyanti217@gmail.com](mailto:putrifebriyanti217@gmail.com),  
[devanandunsw@gmail.com](mailto:devanandunsw@gmail.com)

---

## **ABSTRACT**

This research uses descriptive methods and qualitative approaches. The purpose of this study is to know, understand, and analyze the practice of the local tax implementation process as well as the obstacles that occur and efforts made in achieving regional tax management targets at the Regional Finance and Revenue Management Agency (BPKPD) of Cirebon City. Data collection techniques are carried out by means of interviews with the field of Regional Revenue Planning, Development and Evaluation (PPEPD). By showing the results that, in practice, BPKPD has been in accordance with the implementation of tax management based on applicable regulations. However, there are still decreases in local taxes including billboard tax, street lighting tax, underground water tax, and PBB-P2. Thus, BPKPD needs to make efforts in optimizing its regional tax management. The efforts made are; Conducting socialization for taxpayers in fulfilling their obligations in paying taxes owed. In addition, conducting a supervision system (tapping box) as an effort to report taxpayers' business turnover. Efforts were made, to fulfill the utilization for the facilities and infrastructure of the City of Cirebon.

**Keywords : tax management; BPKPD; regional finance; revenue management**

---

## **INTRODUCTION**

The concept of good governance embodies the form of commitment and engagement among all relevant parties, including local governments, supervisory agencies, communities and the private sector. Good governance will result in independence, equality, and availability of the necessary infrastructure. Likewise, in regional financial management, the implementation of good governance is very important to achieve the goals of local government.

The President as the head of government has authority over state financial management, then regional financial management is carried out by the governor, regent or mayor as the head of regional government. In state financial management, there are two important concepts that have a major role in the economy, namely the State Budget (APBN) and the Regional Revenue and Expenditure Budget (APBD). In accordance with (UU No. 17, 2003) on regional financial management is included in the State financial management section.

The role of local government in its function of running, regulating, and organizing the course of government. The government operates through budgets sourced from the central, level I (Province) and level II (District/City). Budget utilization from the center, level 1 is spelled out in the level 2 local government program. In accordance with the central program and regional program, to run the program initiated by the region, the source of funding comes from the region itself,

namely PAD. Regional Original Revenue (PAD) is regional revenue which is the main pillar in supporting the running of government administration at the regional level. In line with previous researchers (Sembiring, 2020) which states that one of the sources of regional revenue to finance development is Regional Original Revenue (PAD). Local Original Revenue (PAD) is obtained and collected in accordance with the provisions of laws and regulations. This is stated in (UU No. 1, 2022) on Financial Balance between the Central Government and Regional Governments that regulate funding for the implementation of regional autonomy and other sources of regional revenue. PAD source revenue is sought to be more optimal in tax management, especially regional taxes, so that regional financial revenues can be further increased. PAD supports the sustainability of regional communities, including sourced from; Hotel tax, restaurant tax, entertainment tax, billboard tax, street lighting tax, parking tax, groundwater tax, rural and urban land and building tax, and land and building rights acquisition tax.

The development of Cirebon City PAD from year to year has fluctuated, even in 2023 there will be a decrease. The level of achievement between the budget and the realization of the Cirebon City PAD has decreased from 2022-2023. Based on data from SIKD (Regional Financial Management Information System) of Cirebon City, in 2022, the budget value is 541.44M and the realization is 540.34M with a percentage of 99.80%. There is a decrease in 2023, the budget value is 538.15M and the realization is 532.65M with a percentage of 98.98%. However, on the other hand, the percentage of PAD reaches the national target, which is above 80%. In line with (Toyyib, 2023) which states that local original income can be said to be good if it reaches 80%.

This was conveyed by the Chairman of Commission II of the Cirebon City DPRD, Karso stated that the realization of revenue in September 2023 has not yet been achieved. With a target set at IDR 206 billion, the realization of revenue reached IDR 136 billion or 66% ([www.cirebon.tribunnews.com](http://www.cirebon.tribunnews.com)). In October 2023, at the National Coordination Meeting (Rakornas) of P2DD National Synergy for Regional Digitalization Acceleration for Advanced Indonesia, Finance Minister Sri Mulyani Indrawati said that there was a low level of regional tax and levy collection. The tax rate and tax levy decreased by 60% from the local tax collection ratio ([www.cnbcindonesia.com](http://www.cnbcindonesia.com)).

Previous research has said that the local tax process has not been appropriate from management to its realization target. This is because, tax management has not been optimal and both in data collection activities for taxpayers and socialization (Srnitami & Lutfillah, 2021). Other research results (Turmuji, Mubarok, & Engkus, 2022) shows that the optimization of entertainment tax revenue intensification has not been optimal. This is because object databases are rarely updated so that the data taken tends to be inaccurate and the use of technology such as *Tapping Box* As a monitoring tool, it has not run optimally.

Cirebon City is used as a research because it is a new metropolitan city, which focuses on the trade and service sectors. With the construction of the highway lane (Cipali Toll Road) which causes Cirebon one of the tourist destinations, including; culinary tours and cultural tourism. Urban areas can include high levels of concentration in economic activity. Cirebon City is also a strategic city in transportation and national logistics system. Thus, Cirebon City is used as an economic growth system in north-east west Java.

Based on existing phenomena and adding related research on regional tax management in Cirebon City. The importance of this research in a tax management

approach aims to know, understand, and analyze the practice of the local tax implementation process as well as the obstacles that occur and efforts made in achieving regional tax management targets in BPKPD Cirebon city. As for the contribution in this study, it can be useful for the local government of Cirebon City in better performance management and in accordance with applicable regulations, as well as knowing the condition of local tax management in Cirebon City.

### **Literature Review**

#### **Agency Theory:**

The main source of Local Original Revenue (PAD) is the responsibility given to residents as part of involvement in the development process. In accordance with *agency theory*, it describes the working relationship between local government and the community. The government has the authority to set local taxes as part of government management. Meanwhile, the community as the main party will assess the extent of its benefits for the public interest.

This theory of agency is conveyed by (Jensen & Meckling, 1976) which states that agency theory explains the relationship between managers as *Agent* and shareholders as *principal*. In public sector organizations, it is described that an entity that acts as *Agent* is the government, while the entity that plays the role of *principal* is society. Society as *principal*, consistent in contributing to local governments through the payment of local taxes and regional levies with the aim of increasing Local Original Revenue. Meanwhile, local governments as *Agent*, provide efforts in supporting development and better public services for the community.

In carrying out its duties, local governments act in accordance with applicable regulations to avoid agency conflicts. Sometimes, people still experience dissatisfaction with local governments, because the public services provided are not optimal. To reduce and prevent agency conflicts, the legislature in charge of supervising has an important role in monitoring the performance of local governments when managing local taxes. This theory of agency is used by (Casroni, Wulandari, Dumadi, & Erniwati, 2022) in his research entitled Analysis of Regional Taxes and Regional Levies on Local Original Revenue of Brebes Regency (Empirical Study of the Brebes Regency BAPENDA Office for the 2016-2021 Period).

#### **Local Taxes And Levies:**

Regional Taxes and Regional Levies as important sources of revenue for local governments are used to support the implementation of local government tasks, which aim to strengthen effective, clear, and responsible regional autonomy. Local taxes reflect the capacity of local governments to achieve predetermined tax revenue objectives, so they do not provide direct rewards. Meanwhile, the regional levy has results obtained and aims to cover the cost of providing services provided by the local government to the community. The above conditions are contained in (UU No. 1, 2022), explaining that local taxes are compulsory contributions that are coercive, hereinafter referred to as retribution is a regional levy as payment for services that have been provided to the government for the benefit of private persons or entities.

#### **Types Of Taxes And Types Of Local Tax Collection:**

Local governments are divided into provincial governments and district/city governments, these are listed in the state administration. So that the types of taxes are grouped into provincial and district / city taxes.

1. Provincial Taxes Provincial taxes consist of:
  - a. Motor Vehicle Tax

- b. Motor Vehicle Name Reverse Duty
  - c. Motor Vehicle Fuel Tax
  - d. Surface Water Tax
  - e. Cigarette Tax
2. District/City Tax District/city tax consists of:
- a. Hotel Tax
  - b. Restaurant Tax
  - c. Entertainment Tax
  - d. Billboard Tax
  - e. Street Lighting Tax
  - f. Nonmetallic Minerals and Rocks Tax
  - g. Parking Tax
  - h. Groundwater Tax
  - i. Swallow's Nest Tax
  - j. Rural and Urban Land and Building Tax
  - k. Land and Building Rights Acquisition Duty.

According to (Siti Resmi, 2019:8), the implementation of the regional tax collection system is divided into 3, namely:

1. *Official Assessment System*, the determination of the amount of tax is given to the tax authority or tax apparatus and / or in accordance with applicable laws and regulations. Thus, those who calculate and impose taxes are tax officials or tax authorities.
2. *Self Assessment System*, Taxpayers are given the authority to determine the amount of tax to be paid in accordance with tax regulations. With this system, taxpayers who calculate, deposit, and report on taxes owed are paid by themselves.
3. *With Holding System*, a tax collection and management system that gives its authority to other entities, to determine the amount of tax to be paid by taxpayers in accordance with the current tax provisions. Generally, this entity is the income provider.

#### **Local Tax Management:**

Local tax management refers to a set of activities carried out by local governments to collect, manage, and supervise taxes applied at the local level. This includes rate determination, payment collection, compliance enforcement, and the use of funds earned from those taxes to support various programs and services in the region.

A good management and correct practice can utilize business funds in achieving company goals and running effectively and efficiently. In regional autonomy, the government is given the obligation to regulate and manage its regions and can prioritize the community in the Unitary State system of the Republic of Indonesia. With this, the government must be able to manage local taxes in the field of government and service to the community.

#### **Local Original Revenue:**

Local original revenue reflects the extent to which regions are self-sufficient in terms of revenue receipts, which demonstrates the ability of regions to apply the principle of fiscal decentralization and reduce dependence on the central government on APBD funding. As for the previous researcher (Anggoro & Muttaqin, 2019) said that Regional Original Revenue is revenue obtained by local governments obtained from the

implementation of government activities, services to the community, and the utilization of resources owned by the region.

**Tax Revenue Realization:**

A revenue receipt that is successfully collected in achieving the target, then the income can be said to have been realized. Realization of Tax Revenue is the amount of real (not fictitious) contribution receipts of taxpayers, both individuals and entities, which are coercive based on applicable laws, namely taxes that are actually received and achieved in a certain period which then the achievement is compared with the target tax revenue. Taxpayers do not get direct rewards from the contribution of tax realization, because it will be used for regional purposes for the greatest prosperity of the people.

**RESEARCH METHOD**

This research uses descriptive methods and qualitative approaches. According to (Sugiyono, 2018:17), qualitative research methods are research methods used based on the principle of examining the state of researchers as instruments, data collection techniques and qualitative analysis emphasizing meaning. The use of primary data in this study is the result of interviews with the BPKPD Cirebon City. To complete the data, researchers conducted a direct question and answer session with Regional Revenue Planning, Development and Evaluation (PPEPD). Meanwhile, the use of secondary data is data on regional taxes and Regional Original Revenue (PAD) from SIKD (Regional Financial Management Information System) data of Cirebon City. The techniques used are as follows:

1. Data collection
2. Data filtering
3. Data analysis
4. Data presentation
5. Drawing conclusions.

**RESULT AND DISCUSSION**

In the results of this study, the author used primary data obtained from interviews at BPKPD Cirebon City. Based on an interview with one of the areas of Regional Revenue Planning, Development and Evaluation (PPEPD), April 19, 2024. With the results of the interview, researchers can know, understand, and analyze the practice of the local tax implementation process as well as the obstacles that occur and efforts made in achieving regional tax management targets at BPKPD Cirebon city.

In the process of implementing regional taxes at BPKPD Cirebon City using 2 types of collection, namely: *Self Assessment System* and *Official Assessment System*. *Self assessment system* is a tax system that calculates, deposits, and pays taxes, which is carried out by taxpayers. While *Official Assessment System* What determines the amount of tax is the agency (tax authority). By (PERDA No 3, 2012) About local taxes, states that "*Every Taxpayer is required to pay the Tax owed based on the Tax assessment letter or paid by the Taxpayer himself based on the provisions of tax laws and regulations*".

Based on 2 types of tax collection at BPKPD in line with applicable local regulations, namely: "*The types of taxes payable collected based on the Mayor's determination are: Billboard Tax, Groundwater Tax; and Rural and Urban Land and Building Tax. The types of Taxes payable by the Taxpayer themselves are: Hotel Tax,*

*Restaurant Tax, Entertainment Tax, Street Lighting Tax, Parking Tax; and Land and Building Rights Acquisition Duties"*

**Analysis of the Regional Tax Implementation Process in Mayor Regulation No. 1 of 2022**

Regulation (PERWAL No 1, 2022), regarding Electronic System-Based Local Tax Implementation Guidelines. Local Tax implementation procedures based on electronic systems include; registration, reporting, payment and deposit as well as recording transaction data. In its implementation, the process of collecting regional taxes at BPKPD, starts from the registration process, reporting process, payment and deposit process, and recording transaction data (Tapping Box). For analysis in the process of implementing local taxes in BPKPD Cirebon City has fulfilled the terms and conditions or applicable regulations.

Based on (PERWAL No 1, 2022), Part Two Article 5, Registration. Taxpayers or Entities, register NPWPD electronically. NPWPD is registered by filling out a form of completeness of personal and business data and stored in digital format. Thus, taxpayers or entities get an NPWPD card. The registration process implemented by BPKPD is SIMPENDA. SIMPENDA is a website-based database that operates a collection system for all types of local taxes. The NPWPD card is obtained after all taxpayer completeness and Business License are stored in digital format. With the use of data systems *Base*, can make it easier for BPKPD to record and communicate with taxpayers. In line with (Tao, Zhang, & B, 2023) The implementation of the system not only improves the quality of tax services, but also enriches the forms of tax services.

The implementation of reporting at BPKPD Cirebon City, in addition to the types of PBB-P2 tax, BPHTB, billboard tax and groundwater tax, needs to fill out SPTPD *online* in order to get a payment code. Thus, taxpayers are required to report no later than the 15th of the following month. In accordance with (PERWAL No 1, 2022), Part Three Article 7, Reporting. Taxpayers get a pay code after filling out the SPTPD *Online* no later than every 15th of the following month. Except for types of taxes such as: PBB-P2, BPHTB, Billboard Tax and Groundwater Tax. In the applicable regulations and the implementation of reporting at BPKPD in Cirebon City is appropriate. Starting from submitting SPTPD *online* to getting a payment code or *virtual account* and certain reporting time limits.

Base on (PERWAL No 1, 2022), Part Four Article 9, Payment and Deposit. Taxpayers who have obtained a payment code are required to make payments and deposits. Teller counter (*counter teller*), *mobile banking*, Minimarkets, etc. are facilities that can be used by taxpayers to make payments and deposit local taxes. In the implementation of the payment and deposit process at BPKPD Cirebon City, taxpayers who have received a payment code (*virtual account*), pay their taxes owed in cash through the BJB *teller counter* or virtually using BJB Digi, Traveloka, Tokopedia, Bukalapak, Indomaret and Alfamart. Thus, in the process of recording transaction data in coordination with the bank. So, in the process of recording transaction data in coordination with the central bank, in order to monitor taxpayers for their reported turnover. with the increase in technological advances, there are more and more technologies that can be used for payment methods, making it easier for taxpayers to pay their outstanding taxes in accordance with applicable regulations.

Base on (PERWAL No 1, 2022), Part One Article 15, recording transaction data. Regional officials have the authority to install tools and integrate business transaction data systems from taxpayers into electronic systems owned by regional devices.

Receipts from the amount of business payments (turnover) are used as a benchmark to determine the amount of tax to be paid. BPKPD uses *Tapping Box* as an implementation of supervision or data recording device in operation with Bank Jawa Barat (BJB). Serves as a tool to record and retrieve WP transaction data against its outstanding tax payments. With the provision of this tapping box, it is a form of realization of BPKPD in its implementation as a transaction data recorder.

**Tariff Analysis and How to Calculate Local Taxes**

Each type of local tax in BPKPD Cirebon City has different rates and calculation methods. Thus, the determination of local tax rates includes the existence of, Reclame Tax at a rate of 25%, Tax on Acquisition of Land and Building Rights at a rate of 5%, for Hotel Tax, Restaurant Tax, Street Lighting Tax, Parking Tax, Entertainment Tax at a rate of 10% except for entertainment such as discotheques, karaoke, nightclubs, bars and steam baths / spas are subject to a rate of 50%, and Groundwater Tax is set at a rate of 25%. As for PBB-P2 rates, there are 9 NJOP rates, as follows:

**Table 1. Tariff NJOP**

<b>Tariff NJOP</b>	<b>Presentase</b>
Rp0 - Rp500.000.000,00	0,1%
Rp500.000.001,00 - Rp750.000.000,00	0,125%
Rp750.000.001,00 - Rp1.000.000.000,00	0,15%
Rp1.000.000.001,00 - Rp1.500.000.000,00	0,2%
Rp1.500.000.001,00 - Rp1.750.000.000,00	0,25%
Rp1.750.000.001,00 - Rp2.000.000.000,00	0,3%
Rp2.000.000.001,00 - Rp3.000.000.000,00	0,4%
Rp3.000.000.001,00 ke atas	0,5%
For food and livestock production land	0,07%

Source: Regional Regulation Number 1 Of 2024

According the data in Table 1 above, (PERDA NO 1, 2024), on Local Taxes and Local Retribution, as a reference for the Cirebon City Government on the collection of local taxes and local retribution. The application of local tax rates and calculation methods in BPKPD refers to the applicable regulations. With this, local tax revenue is useful for optimizing local revenue and supporting local government programs.

Regional Tax and Regional Retribution, as a reference for the Regional Government of Cirebon City for the collection of regional taxes and regional levies. Application of Tariffs and How to Calculate Regional Taxes in BPKPD refers to applicable regulations. With this, local tax revenue is useful for optimizing Local Original Revenue revenue and supporting local government programs.

**Calculation of Local Tax**

Each type of tax has a different rate, so it can affect the way it is calculated. Different calculations of each type of local tax, listed in different local regulations. as for what needs to be considered in this case is the type of tax.

**Table 2. How to Calculate Local Tax**

<b>TYPES OF TAXES</b>	<b>HOW TO CALCULATE</b>
Billboard Tax, regulated in (PERWAL No 38, 2014) about Billboard Tax Implementation Guidelines.	$NSR = (\text{Strategic Value} + \text{Selling Value of Billboard Tax Objects}) \times \text{Billboard Area} \times 25\%$
Land and Building Rights Acquisition Duty Tax, regulated in (UU No. 1, 2022) on Financial Relations Between Central	$BPHTB \text{ Tax} = 5\% \text{ Tax Rate} \times \text{Imposition Basis (NPOP-NPOPTKP)}$

Government and Local Government.	
Hotel Tax, set in (PERWAL No 49, 2012) on Hotel Tax Implementation Guidelines.	$\text{Hotel Tax} = (\text{room rental} + \text{supporting services}) \times 10\% \text{ tax rate}$
Restaurant Tax, regulated in (PERWAL No 50, 2012) on Restaurant Tax Implementation Guidelines.	$\text{Restaurant Tax} = (\text{Sales} - \text{Discounts/Discounts}) \times 10\%$
Street Lighting Tax, regulated in (PERWAL No 53, 2012) on Street Lighting Tax Implementation Guidelines.	$\text{Street Lighting Tax} = 10\% \text{ Rate} \times \text{Basic Tax (DPP)}$
Parking Tax, regulated in (PERDA No 3, 2012) about Local Taxes.	$\text{Parking tax} = 10\% \text{ rate} \times \text{Basic Tax (DPP)}$
Entertainment Tax, regulated in (PERDA No 3, 2012) about Local Taxes.	$\text{Entertainment Tax} = 10\% \text{ Rate} \times \text{Basic Imposition of Tax (DPP)}$ Entertainment Tax for discotheques, karaoke, nightclubs, steam bar/spa rooms = $50\% \text{ rate} \times \text{Basic Tax (DPP)}$
Groundwater Tax, regulated in (PERDA No 3, 2012) about Local Taxes.	$\text{Groundwater Tax} = 25\% \text{ Rate} \times \text{Basic Tax (DPP)}$
Urban and Rural Land and building tax, regulated in (PERDA No 3, 2012) about Local Taxes.	$\text{PBB-P2} = \text{Tariff} \times (\text{NJOP-NJOPTKP})$

*Source:* Secondary data processed (2024)

Based on table 2 above, that the method of tax calculation is listed in different regulations, there are types of taxes that are directly multiplied by the applicable rate, there are types of taxes that are multiplied by NJOP and types of taxes that are multiplied by DPP. Based on the results of the interview, all types of taxes managed by BPKPD refer to existing regulations. Especially regulations that regulate the implementation of collection as well as the calculation and determination of each tax. Taxpayers attach their outstanding taxes to the system provided. Thus, each regional tax in BPKPD Cirebon City is accumulated into the total amount of the type of tax. With this, BPKPD has carried out procedures in determining tariffs and calculating methods of each type of tax, in accordance with applicable regulations, both determined by Perwali and Perda.

### **Obstacles and Efforts Made in Local Tax Revenue and Local Original Revenue**

Regional tax revenue in BPKPD Cirebon City has experienced obstacles, namely in the supervision system. According to (Qurrota A'yun, Vianti, & Zainal, 2022) the use of PAD in a region includes expectations, interests, and prioritization of regional development. Local taxes in 2023 have increased, but the decline in the type of tax has increased. All types of taxes have increased, except for billboard taxes, street lighting taxes, underground water taxes, and PBB-P2. The decrease in local taxes occurred due to obstacles in the supervision system. There are still many taxpayers who make opportunities for deviations from their obligations in paying taxes owed.

According to, (Saputri & Nugraha, 2024) tax revenue can contribute to economic stability and support the economic and social development of a country or a particular region. In its implementation, BPKPD Cirebon City has made efforts to



increase regional tax revenue and local original income. Similarly, conducting socialization in realizing awareness for taxpayers in fulfilling their obligations in paying taxes owed. In line with research, (Faithful & Pests, 2023) that awareness for taxpayers needs to be increased in understanding applicable regulations or laws, so that counseling efforts are carried out for taxpayers. The efforts that can be made to increase taxpayer compliance are the holding of tax socialization. This is in line with research (Mahadianto, Astuti, & Nurhaliza, 2020) that tax socialization can increase the level of taxpayer compliance and personal income tax revenue. In addition, the surveillance system is *tapping box* which seeks to monitor the transaction data of each taxpayer to convey the amount of business turnover. Moreover, BPKPD coordinates with other parties, namely Bank Jawa Barat (BJB).

If there are obstacles in the implementation of local taxes that cause a decrease, it will affect local original revenue. So that fulfillment in economic activities in Cirebon City will be disrupted. In line with (Amri, Masbar, Nazamuddin, & Aimon, 2023) The government's opportunity to increase local taxes is not good. Local taxes can disrupt economic activity and adversely affect tax levies. Local governments need to optimize their local revenue management. Thus, the local government was able to overcome its failure to achieve its revenue target.

## **CONCLUSION**

BPKPD Cirebon City has a very important role in managing local tax revenue and Regional Original Revenue (PAD). There are 9 types of local taxes in BPKPD Cirebon City, namely Hotel Tax, Restaurant Tax, Entertainment Tax, Billboard Tax, Street Lighting Tax, Parking Tax, Underground Water Tax, Rural and Urban Land and Building Tax, and Land and Building Rights Acquisition Duty. With 2 types of collection carried out such as, tax payments made by the Taxpayer himself (Self Assessment System) and tax payments determined by the tax agency or authority (Official Assessment System). Similarly, the process of managing local taxes starts from the registration process, reporting process, payment and deposit process, and recording transaction data (Tapping Box).

Based on the results of the analysis, BPKPD has carried out its regional tax management starting from the practice and process of collection to the determination of rates and how to calculate regional taxes, in accordance with existing rules and regulations by referring to regional regulations and mayoral regulations. However, there are several types of taxes that have decreased due to weak supervision systems. BPKPD has made several efforts to overcome these obstacles, but these efforts have not been effective. Thus, less than optimal regional tax revenue will also affect Regional Original Revenue in carrying out economic activities.

For the utilization and management of local taxes and levies, it is operated by each regional apparatus and related agencies. The utilization and management of regional taxes are used to fulfill the facilities and infrastructure of Cirebon City.



- 77–91. <https://doi.org/10.33105/itrev.v5i1.167>
- Setia, Karolina, & Hama, Aloisius. (2023). Taxpayer Compliance Analysis On Micro, Small And Medium Business In Surabaya. *Journal Of Management Science (Jmas)*, 6(3), 269–274.
- Siti Resmi. (2019). *Perpajakan : Teori Dan Kasus Buku 1 / Siti Resmi ; Supervisor Editor, Ema Sri Suharsi*. (11th Ed.; Ema Sri Suharsi, Ed.). Jakarta: Salemba Empat.
- Srinitami, R. D. S., & Lutfillah, N. Q. (2021). Pengelolaan Pajak Daerah Oleh Dinas Pendapatan Daerah Kota Batu. *Accounting Profession Journal (Apaji)*, 3(2), 1–9.
- Sugiyono, Prof. Dr. Metode Penelitian Kuantitatif, Kualitatif, Dan R&D. , Alfabeta, Cv. (2016).
- Tao, Yiran, Zhang, Yixi, & B, Xiaoqian Wang. (2023). Proceedings Of The 2022 3rd International Conference On Big Data And Informatization Education (Icddie 2022). In *Proceedings Of The 2022 3rd International Conference On Big Data And Informatization Education (Icddie 2022)*. <https://doi.org/10.2991/978-94-6463-034-3>
- Toyyib, Mohammad. (2023). Upaya Menilai Kualitas Pengelolaan Keuangan Daerah.
- Turmuji, Hukman Faathir, Mubarak, & Engkus. (2022). Optimalisasi Intensifikasi Penerimaan Pajak Hiburan Pada Badan Pendapatan Daerah Kota Bekasi. *Jurnal Inovasi Penelitian*, 2(11), 3773–3785.
- Uu No. 1. (2022). *Undang-Undang Republik Indonesia Nomor 1 Tahun 2022 Tentang Hubungan Keuangan Antara Pemerintah Pusat Dan Pemerintahan Daerah*.
- Uu No 17. (2003). *Undang-Undang Republik Indonesia Nomor 17 Tahun 2003 Tentang Keuangan Negara*.