Analysis of the Effectiveness of Regional Tax Collection and its Contribution to the Local Original Revenue (Pad) of Tarakan City for the 2017-2021 Period

Sasando Dewi Soeksin

Politeknik Bisnis Kaltara

Corresponding Author*: sasandodewi@poltekbiskal.ac.id

ABSTRACT

Objective: to find out how effective local tax collection is and its contribution to Tarakan City Local Original Revenue (PAD) in the 2017 – 2021 period

Design/methodology/approach: quantitative descriptive method. The data used comes from the Budget Realization Report in the period 2017 – 2021.

Findings: during the 5-year period, the effectiveness of local tax collection fluctuated with the highest effectiveness rate in 2021 at 107.76% and the lowest effectiveness of local tax collection in 2018 at 67.55%. The contribution of local taxes to Local Original Revenue is on a scale of >50%, so it can be said that the contribution of local taxes is very good.

Practical implications: the effectiveness of local tax collection and its contribution to the local original revenue (pad) of Tarakan City for the 2017-2021 period

Originality/value: This paper is original

Paper type: research paper

Keywords: Effectiveness, Local Tax, Local Original Revenue (PAD), Budget Realization Report (LRA)

I. INTRODUCTION

Local governments seek to develop and enhance their role in the economic and financial fields. In order to improve the effectiveness of government administration through government bureaucracy, development and services to the community, the implementation of regional autonomy to real and responsible districts / cities is a policy that must be welcomed positively. With the issuance of Law Number 32 of 2004 concerning Regional Government and Law Number 33 of 2004 concerning the Balance of Central and Regional Government, the system and management mechanism of Local Government will undergo fundamental changes. In realizing regional independence in development and taking care of their own households, local governments are given the opportunity to explore financial resources in the regions. The central government gives authority to local governments, which is called decentralization. In line with the decentralization, the financing aspect is also decentralized. The implication is that regions are required to be able to finance all their own needs.

One form of decentralization of government is the implementation of regional autonomy. Regional autonomy is the authority of regions in managing and regulating their own regions in accordance with laws and regulations and in accordance with the aspirations of the community in the NKRI system (Law Number 32 of 2004). The implementation of regional autonomy requires regions to be more independent in funding finances and organizing their governments so that they can carry out development well. In order for the implementation of local government affairs and the improvement of services to the community and regional development to run well, adequate resources are needed. The regional revenue will be used to finance all the needs of local governments in organizing government as stated in the Regional Revenue and Expenditure Budget (APBD).

Analysis of the Effectiveness of Regional Tax Collection and its Contribution to the Local Original Revenue (Pad) Page | 1172
of Tarakan City for the 2017-2021 Period
Sasando Dewi Soeksin

Regional revenue as a source of financing for Local Government consists of Local Original Revenue (PAD), Balancing Fund, Regional Loans and Other Legal Regional Revenues. As a consequence of implementing regional autonomy, each region is forced to strive to increase the sources of Regional Original Revenue (PAD) in order to be able to finance the administration of government and further improve services to the community. As an effort to increase Regional Original Revenue (PAD) revenue in order to realize independent regional government is through intensification and extensification of PAD revenue, because PAD is one of the indicators in measuring the success of the implementation of regional autonomy. The higher the PAD, the higher the ability of local governments to finance their own needs. This means proving that local governments have succeeded in implementing regional autonomy. Conversely, if the PAD obtained by local governments is getting less or has decreased, then the implementation of regional autonomy has not been maximized.

One source of regional revenue consisting of local original revenue is local taxes. Local tax is one of the elements that contribute to PAD. Regional taxes that can be a source of financing for the implementation of government and regional development. The local tax is a potential component to be developed and is a driving factor for the growth of PAD. Taxes have a very important role in state life, especially in the implementation of development because taxes are a source of state revenue to finance all expenses including development expenditures.

Therefore, local tax revenues, local levies and other legitimate revenues must continue to be optimized from year to year in accordance with the targets that have been set. According to Law No. 28 of 2009 concerning Regional Taxes and Regional Tax Levies, regionally managed areas become more namely Hotel Tax, Restaurant Tax, Entertainment Tax, Billboard Tax, Street Lighting Tax, Parking Tax, Non-Metal and Rock Mineral Tax, Groundwater Tax, Swallow's Nest Tax, Rural and Urban Land and Building Tax, Land and Building Rights Acquisition Duty (BPHTB).

Various types of local taxes require local governments to be able to more optimally manage the source of local taxes. To improve the optimization of regional revenues, it is necessary to participate the DPRD as a regional legislative institution to set targets for regional tax and levy revenues. The implementation of performance budgets, performance measurement in regional financial management is important to assess the accountability of local government agencies in order to realize welfare and improved public services. Local tax collection must be considered for its achievement, whether it reaches the target or not, so that in the coming year an assessment or revision can be carried out so that it reaches the target and can make a greater contribution to Regional Original Revenue.

In controlling the regional economy, local government fiscal instruments can provide stimulus which will have an impact on the financial capacity of the region. The financial capability of a region itself can be seen from the size of the PAD obtained from the region concerned. With regard to granting greater regional autonomy to regions, PAD is always seen as one of the indicators or criteria to measure the dependence of a region to the center. In principle, the greater the contribution of PAD to the regional budget, it will show the smaller dependence of the region on the center as a consequence of implementing regional autonomy from the principle of real and responsible.

By calculating the effectiveness and contribution of local tax collection, this can help local governments measure the success of their local tax collection. So the effectiveness in question is how much the realization of regional tax revenues has succeeded in achieving the target that should be achieved in a certain period Given the importance of the role of regional taxes in increasing regional revenue and development, especially in Tarakan City. The author intends to conduct a research entitled "Analysis of the Effectiveness of Regional Tax Collection and Its Contribution to the Local Original Revenue of Tarakan City in 2017 - 2021".

A. Literature Review
1. Regional Revenue and Expenditure Budget (APBD)

Autonomy granted by the central government to local governments to be implemented broadly, tangibly and responsibly based on the principles of transparency (openness) and accountability (responsibility). In the implementation of regional autonomy, it is necessary to understand the terms decentralization and deconcentration. Decentralization according to Suparmoko is defined as a developer of regional autonomy, while deconcentration is as an endorsement of government authority by the central government to autonomous regions that delegate authority from the government to the Governor or Regent of the Regional Head as the representative of the central government or central government apparatus in the regions

Halim (2014) stated that APBD is the annual financial plan of local governments and DPRD. The regional budget reflected in the regional budget is the main policy instrument for local governments, occupying a central portion in efforts to develop the capabilities and effectiveness of local governments. Local budgets should be used as a tool to determine the amount of revenue and expenditure, a decision-making and development planning tool as well as a tool for future expenditure authorities and a standard measure for evaluating performance and a coordination tool for all activities in various work units.

Analysis of the Effectiveness of Regional Tax Collection and its Contribution to the Local Original Revenue (Pad) of Tarakan City for the 2017-2021 Period
Sasando Dewi Soeksin

Page | 1173

The APBD structure as stated in article 22 of the Minister of Home Affairs Regulation Number 13 of 2006, namely paragraph (1) The APBD structure is a unit consisting of Regional Revenue, Regional Expenditure and Financing; paragraph (2) The structure of the regional budget as referred to in paragraph (1) is classified according to local governments and organizations responsible for carrying out government affairs in accordance with laws and regulations.

2. Local Original Revenue (PAD)

The definition of Regional Original Revenue (PAD) according to Law Number 28 of 2009 is the regional financial resources extracted from the area concerned consisting of regional tax proceeds, regional levy results, the results of segregated regional wealth management and other legitimate regional original revenues. Regional Revenue is all regional rights that are recognized as net worth value in a given budget period. Meanwhile, according to Anggoro (2017: 18), it is stated that Regional Original Revenue (PAD) is revenue obtained by local governments for the implementation of government activities and services to the community, as well as the utilization of resources owned by local governments.

The Regional Original Revenue (PAD) can also be interpreted as income extracted from the financial resources of the region itself. This is closely related to the implementation of the task of decentralization. With many regional needs can be financed by local original income, the higher the quality of autonomy. Thus, local original income must be continuously increased, especially regional original income that has good prospects for the future in each autonomous region.

Local sources of revenue are from local original taxes, such as motor vehicle taxes, motor vehicle name return duties, building land taxes, hotel taxes, restaurants, billboard levy fees, and profits from Regional Owned Enterprises (BUMD). The amount of tax received by PAD reflects the volume of economic activity. As long as the economy does not move, as long as it is PAD cannot be developed by local governments. According to Mardiasmo (2004: 146) in Khoirul Ifa (2017) the government is expected to increase PAD to reduce dependence on central financing, thereby increasing regional autonomy and *discretion*. He continued, an important step that must be taken by local governments to increase regional revenues is to calculate the potential of Regional Original Revenue (PAD) that is actually owned by the regions.

The sources of Regional Original Revenue (PAD) according to article 6 (1) of Law Number 33 of 2004 consist of. 1) Local taxes. 2) Regional levies. 3) The results of the wealth of the separated area. 4) Miscellaneous PAD is legitimate.

3. Definition of Tax

In the beginning taxes were not yet a voluntary gift by the people to the king in maintaining the interests of the State, such as maintaining the security of the State against attacks by enemies from outside, making way for the public; funding government officials and-so on. Taxes (Rosdiana &; Tarigan, 2005: 39) in Nooraini and Afif S. Yahya (2018) are one of the sources of state revenue that have an important role in development carried out continuously and continuously. Judging from its function, taxes have a very important role in the implementation of state / government functions, both in the functions of allocation, distribution, stabilization, regulation and a combination of the four.

Tax is an individual or entity, including taxpayers, tax cutters, and tax collectors, who have tax rights and obligations in accordance with the provisions of local tax laws and regulations. In addition, there is a so-called tax period, which is a period of 1 (one) calendar month or other period regulated by Regional Head Regulation of no longer than 3 (three) calendar months, which is the basis for taxpayers to calculate, deposit, and report taxes owed.

4. Local Tax

The central government has given the right to the regions to collect taxes in order to increase local original revenue. According to Government Regulation No.10 of 2021 concerning Regional Taxes and Regional Levies in order to support the ease of doing business and regional services, regional taxes are mandatory contributions to regions owed by individuals or coercive entities based on the law, with no direct compensation and used for regional purposes for the greatest prosperity of the people.

According to Davey (1988) in Nooraini and Afif S. Yahya (2018) development theory *from below* argues that people will be more willing to pay taxes to local governments than to central governments because they can easily see direct benefits in development in their areas. Based on this opinion, it can be seen the importance of local taxes for regional development. In addition, the benefits of local taxes can be directly seen by people in the region. Local government taxes must be politically acceptable. Where taxes in decisions to determine structures, the amount of tariffs, who should pay, sanctions against violators are political agreements between the executive and the legislature as a representation of society.

Analysis of the Effectiveness of Regional Tax Collection and its Contribution to the Local Original Revenue (Pad) of Tarakan City for the 2017-2021 Period
Sasando Dewi Soeksin

Page | 1174

According to Law No. 28 of 2009 Regional Tax, hereinafter referred to as Tax, is a mandatory contribution to the Region owed by an individual or entity that is coercive based on the Law, with no direct compensation and used for Regional purposes for the greatest prosperity of the people. Local taxes must contain clearly for local taxpayers, the objects and subjects of the tax and the amount of the rate set is easy to calculate so as to encourage regional accountability. Local taxes should be an adequate source of revenue to avoid large vertical fiscal inequalities.

Taxes submitted to the regions should be relatively easy to administer or in other words need economic efficiency considerations related to data needs, such as identification of the number of taxpayers, law enforcement and computerization. Taxes and levies based on the benefit principle can be used adequately at all levels of government, but the transfer of their collection authority to dera will be appropriate as long as the benefits can be localized to local taxpayers.

5. Types of Local Taxes

Types of district or city taxes based on Law No. 28 of 2009 concerning Regional Taxes, namely:
1. Hotel Tax: tax on services provided by the hotel;
2. Restaurant Tax: tax on services provided by restaurants;
3. Entertainment Tax: a tax on the administration of entertainment;
4. Billboard Tax: tax on the implementation of billboards;
5. Street Lighting Tax: tax on the use of electric power, whether self-generated or obtained from other sources;
6. Nonmetallic Minerals and Rocks Tax: tax on the extraction of non-metallic minerals and rocks, both from natural sources within and/or the earth's surface for utilization;
7. Parking Tax: tax on the operation of parking spaces outside the road body, whether provided in connection with the main business or provided as a business including the provision of motor vehicle storage;
8. Groundwater Tax: tax on groundwater extraction and/or utilization;
9. Swallow's Nest Tax: tax on bird's nest picking and/or exploitation activities;
10. Rural and Urban Land and Building Tax: tax on land and/or buildings owned, controlled, and/or utilized by individuals or entities, except areas used for plantation, forestry and mining business activities;
11. Bea Acquisition of Rights to Land and Buildings: tax on the acquisition of ha katas land and/or buildings;

6. Effectiveness and Contribution

According to Djumhana (2007) in Nooraini and Afif S. Yahya (2018) Effectiveness is a state that describes the level of achievement of program results with set targets. Simply put, effectiveness is a comparison between outcomes and outputs. Analysis of the effectiveness of local taxes is an analysis that describes the ability of local governments to realize planned Local Original Revenue (PAD) compared to targets set based on the real potential of the region, according to Halim (2004: 135) in Nooraini and Afif S. Yahya (2018).

Contribution is the amount of contribution given to an activity carried out. According to Handoko (2013) in Nooraini and Afif S. Yahya (2018). Regional Tax Contribution Analysis is an analysis used to determine how much contribution can be contributed from tax revenue to local original income, then compared between the realization of regional tax revenue to local original income.

II. METHODS

Based on the problems in this study, the method used is a descriptive method with a quantitative approach. Descriptive research is carried out with the stages of data collection, classification and analysis or data processing making conclusions and reports with the main aim of making an objective description of a situation in a descriptive manner. This study explains the existing phenomenon by using numbers to standardize the characteristics of individuals or groups.

The descriptive approach according to Paramita, R. W. D., &; Rizal, N (2018: 13) is a study conducted to describe the situation accurately and accurately, not to compare two or more variables to find cause and effect. Quantitative descriptive research is research conducted to provide answers to a problem and obtain broader information about phenomena using quantitative approach stages. The variables in this study are:
1. The level of effectiveness of Regional Taxes on Local Original Revenue.
2. Dearah Tax Contribution to Local Original Revenue (PAD).

This research sample is all financial data related to the target and realization of regional taxes and local original income in Tarakan City from 2017 - 2021 with a saturated sampling method. Secondary data is in the form of tax data and original income from Tarakan City.

Analysis of the Effectiveness of Regional Tax Collection and its Contribution to the Local Original Revenue (Pad) Page | 1175
of Tarakan City for the 2017-2021 Period
Sasando Dewi Soeksin

In tabulating the data, researchers calculated the variables of effectiveness and contribution of local taxes in Tarakan City using the following formula:

1. Local Tax Effectiveness

Effectiveness analysis is the relationship between the realization of regional tax revenue and the target of tax revenue which allows whether the amount of local tax is in accordance with the existing target. The amount of tax effectiveness can be calculated by the following formula:

$$Efektivitas = \frac{Realisasi\ Pajak\ Daerah}{Target\ Pajak\ Pajak\ Daerah} \times 100\%$$

To obtain research conclusions, calculations are determined with the following criteria:

Table 1. Local Tax Effectiveness Criteria

Presentase	Criterion
> 100%	Highly Effective
90% - 100%	Effective
80% - 90%	Enough
60% - 80%	Less Effective
< 60%	Ineffective

Source: Kepmendagri No. 690.900.327

2. Local Tax Contribution

Regional Tax Contribution Analysis is an analysis used to determine how much contribution can be contributed from tax revenue to local original income, then compared between the realization of regional tax revenue to local original income. The amount of tax effectiveness can be calculated by the following formula:

$$Kontribusi = \frac{Realisasi\ Pajak\ Daerah}{Realisasi\ Penerimaan\ Asli\ Daerah} \times 100\%$$

To obtain research conclusions, calculations are determined with the following criteria:

Table 2. Classification Table of Local Tax Contribution Value Criteria

Contribution	Criterion
0% - 10%	Very Lacking
10% - 20%	Less
20% - 30%	Keep
30% - 40%	Good enough
40% -50%	Good
> 50%	Excellent

Source: Kepmendagri No. 690.900.327

Analysis of the Effectiveness of Regional Tax Collection and its Contribution to the Local Original Revenue (Pad) Page | 1176
of Tarakan City for the 2017-2021 Period
Sasando Dewi Soeksin

Companies that have competence in the fileds of marketing, manufacturing and innovation can make its as a sourch to achieve competitive advantage (Daengs GS, et al. 2020:1419).

The research design is a plan to determine the resources and data that will be used to be processed in order to answer the research question. (Asep Iwa Soemantri, 2020:5).

Standard of the company demands regarding the results or output produced are intended to develop the company. (Istanti, Enny, 2021:560).

III. RESULTS AND DISCUSSION

The implementation of regional development cannot be separated from the role of local governments which are required to be able to explore the sources of revenue. The source of regional revenue that has been considered sufficient to contribute is regional tax revenue.

A. Analysis of the Effectiveness of Local Tax Collection

To find out how much the level of effectiveness of local taxes in Tarakan City, it can be seen in the table below:

Table 3. Target, Realization and Effectiveness of Tarakan City Regional Tax in 2017 – 2021

Year	Target (Rp.)	Realization (Rp.)	Effectiveness
2017	43.232.000.000	40.609.093.037,59	93.93%
2018	67.295.000.000	45.456.253.569,03	67.55%
2019	54.105.000.000	48.124.781.457,12	88.95%
2020	45.010.524.033,15	44.531.775.486,03	98.94%
2021	54.673.122.000	58.914.840.092,14	107.76%
	Average Total		91%

Source: LRA Tarakan City Budget 2017-2021

In table 3 of the diata, it can be seen that local tax collection fluctuates from the target, realization to the effectiveness of collection. The highest effectiveness rate occurred in 2021 at 107.76% and the lowest in 2018 at 67.55%.

B. Analysis of Local Tax Collection Contributions

Local tax contributions reflect the share of local taxes to local original revenue. To see the contribution of local tax to local original income in Tarakan City can be seen in table 4.

Table 4. Realization of Regional Taxes, Realization of Local Revenue of Tarakan City and Contributions

Year	Local Tax Realization (Rp.)	Realization of PAD (Rp.)	Contribution
2017	40.609.093.037,59	67.092.417.030,24	60.53%
2018	45.456.253.569,03	72.401.576.596,80	62.78%

Analysis of the Effectiveness of Regional Tax Collection and its Contribution to the Local Original Revenue (Pad) of Tarakan City for the 2017-2021 Period
Sasando Dewi Soeksin

Page | 1177

2019	*48.124.781.457,12*	*73.230.451.032,82*	*65.72%*
2020	*44.531.775.486,03*	*107.850.263.520,68*	*41.29%*
2021	*58.914.840.092,14*	*150.230.724.396,44*	*39.22%*
	Average Total		*53.91%*

Source: LRA Tarakan City Budget 2017-2021

In the table above, it can be seen that the contribution of local taxes to PAD has fluctuated but is still at a fairly good level. Fluctuations in local tax contributions to PAD, within 5 years the highest contribution in 2018 and the lowest in 2021.

C. Discussion
With the enactment of Law Number 28 of 2009, there is no new type of tax levy that can be collected by the Regions except those listed in the Law. Local Governments do have a tendency to create various levies that are not in accordance with the provisions of laws and regulations and are contrary to the public interest so that the Government overcomes them by evaluating supervision of each Regional Regulation that regulates the Tax.

1. Effectiveness of Local Tax Collection on Local Original Revenue (PAD)
Based on the findings on the results of the calculation of the effectiveness of local taxes, it shows the magnitude of the effectiveness ratio for regional taxes for 5 consecutive years. During these 5 years, local taxes showed that the average category was quite effective except in 2018 which had an effectiveness ratio value with a less effective category and in 2021 which had an effectiveness ratio value with a very effective category. Effectiveness is the utilization of a certain amount of resources, facilities and infrastructure that are consciously set in advance to produce a certain amount of work on time.

Based on the Notes to the 2018 Financial Statements (CALK), there is a statement that in 2015 - 2018 the income of the Regional Original Fluctuating Region has decreased and increased. Therefore, in the coming year, PAD extensification and intensification should be carried out in order to influence the increase in PAD and efforts to increase provincial DBH through increasing regional tax revenues under the authority of the city government so as to encourage an increase in regional revenue revenues and experience significant growth to encourage development. It is stated that the fluctuation in the effectiveness of local tax collection in 2015 – 2019 is the emergence of assumptions of macroeconomic conditions as follows:
1. The higher the inflation rate;
2. There is a decrease in natural resource DBH;
3. DAK and DAU experienced increases of 56.55% and 9.86%.
4. Rupiah exchange rate against US dollar Rp14,380 (as of December 31, 2018)
5. Oil price US$45.77 per barrel (source: WTI US)
6. The average economic growth rate of Tarakan City is 5 - 8% / year.

In regional tax revenue in 2020, there was a decrease in targets and realization even though the level of effectiveness achieved was almost 100% or in the effective category. There were several obstacles and obstacles that occurred where that year Tarakan City became one of the cities affected by changes in regulations related to the implementation of SKPD duties or operations due to the impact of *the Covid-19* pandemic. So that the realization of programs and activities is also influenced by large-scale social distancing policies and changes in work mechanisms such as *Work From Home* (WFH).

In the midst of the *Covid-19 pandemic*, the regional financial capacity of the Tarakan City Government continues to experience a positive increase in terms of revenue realization during FY 2021. The positive increase in terms of Regional Revenue in 2021 is also one of them due to the determination of 3 (three) Regional Public Service Agencies (BLUD) which then shows that their financial management is clearer and more directed so as to boost the Regional Original Revenue (PAD) of the Tarakan City Government.

2. Local Tax Contribution to Local Original Revenue (PAD)
Based on the findings on the results of the calculation of the contribution of local taxes to PAD, in general classified as very good. From 2017-2021, the average reached 53.91%. In table 4, the regional tax that contributed the most for 5 years was in 2019, which was 65.72%. Local tax contributions decreased drastically in 2020. This

Analysis of the Effectiveness of Regional Tax Collection and its Contribution to the Local Original Revenue (Pad) Page | 1178
of Tarakan City for the 2017-2021 Period
Sasando Dewi Soeksin

potential decline is also caused by declining community and economic activities due to the impact of the Covid-19 pandemic. In 2021, there was a decrease in contribution but the realization of PAD increased from 2020. One of the things carried out by the City Government is the application of excellent service to grow community awareness in supporting the improvement of PAD through public awareness to pay taxes.

In addition, the City Government also improves both upgrades and updates to the Tarakan City Government's revenue, financial and asset management application system or information system or new financial management application if better and optimal. In 2021 also, providing excellent service to the community, the Tarakan City Government has reliable service products, including: Integrated Quick Response Service Call Center 112 This activity is an answer to the complaints of the community so far who have difficulty getting help both firefighters, ambulances and hearses when they need it. Tarakan City Government in collaboration with PT. Telkom has prepared a 112 Call Center that can be contacted by Tarakan residents for free and the services provided are also free. This service will continue to be developed so as to help realize the Tarakan Smart City program.

Time management skills can facilitate the implementation of the work and plans outlined. (Rina Dewi, et al. 2020:14) When collecting data sources, researchers collect data sources in the form of raw data. The survey method is a method of collecting primary data using written questions (Kumala Dewi, Indri et all, 2022: 29).

Data analysis in the study was carried out through descriptive analysis method, which is defined as an attempt to collect and compile data, then an analysis of the data is carried out, while the data collected is in the form of words. (Kasih Prihantoro, Budi Pramono et al, 2021 : 198).

IV. CONCLUSION

Conclusion

Based on the results of the research conducted, conclusions can be made, namely:

1. The effectiveness of Tarakan City's local tax collection is included in the category of less effectiveness with a scale of 67.55% to very effective with a scale of 107.76%
2. In the local tax contribution, Tarakan City is included in the very good category because the average contribution is 53.91%.

Suggestion

Based on the results of the conclusions above, the researcher can provide suggestions as follows:

1. It is necessary to actively provide counseling on the importance of paying local taxes and simplifying the process of paying local taxes to make it easier for taxpayers, so as to improve compliance with paying taxes.
2. The amount of revenue for each type of local tax needs to be increased and optimized again so that it can make a large contribution and effectiveness to Regional Original Revenue.

REFERENCES

A Halim, Akuntansi Sektor Publik: Akuntansi Keuangan Daerah. Jakarta: Salemba Empat, 2014.

A. Nooraini & A. S. Yahya. "Analisis Efektivitas Dan Kontribusi Pajak Daerah Sebagai Sumber Pendapatan Asli Daerah Kota Batu (Studi Pada Dinas Pendapatan Daerah Kota Batu Provinsi Jawa Timur)". *Jurnal Ekonomi Dan Keuangan Publik (JEKP)*. Vol. 5, No. 2, pp. 89–104, Dec. 2018. https://doi.org/10.33701/je%20&%20kp.v5i2.416

A. R. Panawan, S. Kitta, & S. D, "Analisis Efektivitas, Efisiensi Dan Kontribusi Penerimaan Pajak Daerah Terhadap Pendapatan Asli Daerah Kota Makassar". *Ezenza Journal (EJ)*. Vol. 2, No. 2, pp. 141–153, Apr. 2023.

A. Tanudy, "Analisis Kontribusi Penerimaan Pajak Daerah Terhadap Penerimaan Pendapatan Asli Daerah (PAD) Kabupaten Keerom". *Jurnal Ekonomi & Bisnis Sekolah Timggi Ilmu Ekonomi Port Numbay Jayapura*. Vol.7, No. 2, pp. 53-60, Jan. 2016

Bastian, Indra. Akuntansi Sektor Publik Suatu Pengantar Edisi Ketiga. Jakarta: Erlangga. 2017.

Basuki. Pengelolaan Keuangan Daerah. Edisi Pertama. Yogyakarta. Kreasi. 2018.

C. Y. Wenur, I. Elim, & S. J. Tangkuman. "Analisis Kontribusi Dan Efektivitas Pajak Daerah Sebagai Sumber Pendapatan Asli Daerah (Pad) Di Kota Bitung". *Jurnal Riset Akuntansi Going Concern*, Vol, 13. No. 4. pp. 474–481, 2018. https://doi.org/10.32400/gc.13.04.21285.2018

Daengs, G. S. A., Istanti, E., Negoro, R. M. B. K., & Sanusi, R. (2020). The Aftermath of Management Action on Competitive Advantage Through Proccess Attributes at Food and Beverage Industries Export Import in Perak Harbor of Surabaya. *International Journal Of Criminology and Sociologi*, *9*, 1418–1425

Analysis of the Effectiveness of Regional Tax Collection and its Contribution to the Local Original Revenue (Pad) of Tarakan City for the 2017-2021 Period
Sasando Dewi Soeksin

Page | 1179

D. Anggoro, Pajak Daerah dan Retribusi Daerah. Malang: UB Press, 2017.

Depdagri. (1997). Kepmendagri No. 690.900.327. Tentang Pedoman Penilaian dan Kinerja Keuangan. 1996.

Enny Istanti1), Bramastyo Kusumo2), I. N. (2020). Implementasi Harga, Kualitas Pelayanan Dan Pembelian Berulang Pada Penjualan Produk Gamis Afifathin. *Ekonomika 45*, *8*(1), 1–10

H. Husein, "Analisis Efektivitas, Kontribusi Pajak Daerah dan Retribusi Daerah (Studi Pada 11 Kabupaten/Kota di Provinsi Maluku)." *Accounting Research Unit (ARU) Journal*. 2(2):1-10. Nov. 2021. http://dx.doi.org/10.30598/arujournalvol2iss2pp1-10

Iwa Soemantri, Asep et al. 2020. Entrepreneurship Orientation Strategy, Market Orientation And Its Effect On Business Performance In MSMEs. Jurnal EKSPEKTRA Unitomo Vol. IV No. 1, Hal. 1-10.

K. Ifa. "Kontribusi Pajak Daerah Dan Retribusi Daerah Terhadap Pendapatan Asli Daerah (PAD) Di Kabupaten Jember". *Jurnal Ilmiah Ilmu Akuntansi, Keuangan Dan Pajak (ASSETS).* Vol. 1, No. 2, Jul. 2017. https://doi.org/10.30741/assets.v1i2.25

Kumala Dewi, Indri et al, 2022 Peningkatan Kinerja UMKM Melalui pengelolaan Keuangan,Jurnal Ekonomi Akuntansi , UNTAG Surabaya, Hal ; 23- 36

Laporan Keuangan Pemerintah Daerah Kota Tarakan. Periode Tahun 2017-2021.

Mahmudi. Manajemen Kinerja Sektor Publik. Edisi Ketiga. Yogyakarta: UPP STIM YKPN. 2015.

Mahsun, Mohamad. *Pengukuran Kinerja Sektor Publik*. Yogyakarta. Edisi Pertama. Cetakan Ketiga. BPFE. 2012.

Paramita, R.W. D., & Rizal, N. *Metode Penelitian Kuantitatif edisi 2.* Lumajang. Azyan Mitra Media. 2018.

Pratama, D. A., & Paramita, R. W. D. (2019). Analisis Efektivitas, Efisiensi, Dan Kontribusi Pajak Daerah Terhadap Pendapatan Asli Daerah Kabupaten Lumajang Tahun 2013 – 2017. *Progress Conference*, *2*(1), 1–8. Retrieved from: https://proceedings.itbwigalumajang.ac.id/index.php/progress/article/view/120

Prihantoro, Kasih, Pramono, Budi et all. 2021. Tourism Village Goverment Program, Caractized By State Defence As The Economic Foundation Of National Defence, International Journal of Research and Innovation in Social Science (IJRISS), Vol. V, Issue V, Page 197-2001.

Rina Dewi, et al. 2020. Internal Factor Effects In Forming The Success Of Small Businesses. Jurnal SINERGI UNITOMO, Vol. 10 No. 1, Hal. 13-21

Republik Indonesia. Peraturan Menteri Dalam Negeri Nomor 13 Tahun 2006.

Republik Indonesia. Peraturan Pemerintah No. 10 Tahun 2021 Tentang Pajak Daerah Dan Retribusi Daerah. Jakarta. 2021.

Republik Indonesia. Undang – Undang No. 28 Tahun 2009 tentang Pajak daerah dan Retribusi Daerah Pajak.

Republik Indonesia. Undang-Undang Nomor 32 Tahun 2004 tentang Pemerintah Daerah.

Republik Indonesia. Undang-Undang Nomor 33 Tahun 2004 tentang Perimbangan Keuangan Pusat dan Pemerintah Daerah

S. Dirasmi & A. S. Baabu. "Analisis Efektivitas Dan Efisiensi Penerimaan Retribusi Daerah Pada Dinas Pendapatan, Pengelolaan Keuangan Dan Aset Daerah Kabupaten Bengkulu Tengah". *Jurnal Baabu Al-Ilmi Ekonomi Dan Perbankan Syairah.* Vol. 1, No. 2, Oct. 2016. http://dx.doi.org/10.29300/ba.v1i2.878

Analysis of the Effectiveness of Regional Tax Collection and its Contribution to the Local Original Revenue (Pad) of Tarakan City for the 2017-2021 Period
Sasando Dewi Soeksin

Page | 1180