Journal Dimensie Management and Public Sector | ISSN: 2709-6211
https://hdpublication.com/index.php/jdmps | Volume 6, Issue 4, 2025, page 033-044

Analysis of Effectiveness, Regional Independence, Contribution of Local Original Income and Harmony of Spending in Ketapang Regency

Dwi Nisrina[1], Dedi Hariyanto[1]
[1]Management Study Program, Faculty of Economics and Business, Muhammadiyah University of Pontianak

Received: August 25, 2025 Revised: September 19, 2025 Accepted: October 26, 2025

Abstract

Ketapang Regency, located in West Kalimantan, has been striving to optimize local revenue as part of its regional autonomy efforts. Local Original Revenue (PAD) is a significant indicator of the region's financial independence and development capacity. The Regional Revenue Agency (BAP) plays a crucial role in managing and maximizing the region's revenue, including taxes. This research employs a quantitative descriptive method to analyze PAD performance over four years (2020-2023), using financial report data. The study aims to assess the effectiveness, independence, contribution, and expenditure harmony related to local taxation. Findings show that the effectiveness ratio of regional revenue remained effective but fluctuated between 112% and 129%. However, the regional independence ratio was consistently low, ranging from 9.90% in 2020 to 11.43% in 2023, indicating heavy reliance on external assistance. The regional tax contribution varied between 51.14% and 56.21%, with the lowest in 2022. Expenditure ratios, both for capital and operating expenses, were inconsistent, with capital expenditure ratios rising and falling across the years. These findings highlight challenges in achieving sustainable financial independence and underscore the importance of strategic revenue management for future development.

Keywords: Regional Autonomy, Local Original Revenue, Tax Effectiveness, Regional Independence, Expenditure Harmony

Introduction

Ketapang Regency is located in West Kalimantan Province, the largest regency in the southern part of Kalimantan. Ketapang Regency has various sources of revenue to independently meet the needs of urban development under current regional autonomy. Regional autonomy is the essence of decentralized governance. According to Yuhandra et al. (2021) and Jahidin & Widyaningrum (2021), regional autonomy is the authority delegated by the central government to autonomous regions to manage certain government affairs designated as regional household affairs based on statutory regulations.

According to Isufaj (2014), decentralization is the transfer of government affairs from the central government to autonomous regions based on the principle of autonomy. The progress of Ketapang Regency today is inseparable from the potential management of local resources. Local Original Revenue (PAD) is one measure of a region's ability to implement regional autonomy

DOI: https://doi.org/10.48173/jdmps.v6i4.351

because PAD represents regional financial receipts sourced from the region's own potential and can be used according to regional initiatives (Susilawati et al., 2021).

The Regional Revenue Agency (BAP) is a Regional Apparatus Organization (APO) that serves as the spearhead and work unit that handles potential regional revenue sources and collects funds to finance development activities and regional governance. As an element of the regional apparatus, the Regional Revenue Agency (BAP) is essential and plays a crucial role in addressing various weaknesses and deficiencies in regional revenue. In this regard, the BAP continues to motivate and coordinate with regional revenue management work units to optimize regional revenue.

Furthermore, optimizing regional revenue revenue is aimed at increasing Regional Original Income (PAD), which is an indicator of the strength and independence of the Ketapang Regency Government in meeting operational needs. According to Wenas et al. (2021), effectiveness is one measure of the success of a program/plan. Objectives serve as an indicator of effectiveness. Therefore, the objectives of a program must be clear so that it can ultimately be determined whether the plan has been implemented.

One of the most significant sources of revenue is tax. According to Hani & Furqon (2021), tax is a mandatory contribution to the state owed by individuals or entities, which is compulsory under law, without direct compensation, and is used for state purposes for the greatest prosperity of the people. According to Sarunan (2015), a contribution is something done to help produce or achieve something together with others, or to help make something successful. The word "contribution" comes from the English word "contribute," meaning participation, involvement, involvement, or donation.

The general public defines a contribution as a contribution or role, or a person's participation in a particular activity (Brown & Weisbenner, 2014). One factor influencing the size of regional original income in Ketapang Regency is regional taxes. According to Rusli (2022), regional taxes are a source of regional revenue that plays a crucial role in regional original income (PAD). This is because the greater the amount of regional tax revenue, the greater the amount of regional original income.

Because regional taxes are a source of regional original income, any increase in regional taxes will affect the increase in regional original income. The development from below theory states that people are more willing to pay taxes to local governments than to the central government because they can more easily see the direct benefits of development in their regions.

Based on these revenues, it is clear how important regional taxes are to regional development. Furthermore, local communities directly benefit from regional taxes. Tax collection by local governments is essentially intended to finance the smooth and successful implementation of government duties, development, and community development in order to improve the community's standard of living.

According to Lukitawati (2020) and Rahmayani & Kurnadi (2022), regional independence is the ability of a local government to finance its own governance, accountability, and development activities, as well as services to those who pay levies and taxes, which provide a necessary

DOI: https://doi.org/10.48173/jdmps.v6i4.351

revenue stream for the region. Revenue fluctuations can make it difficult for local governments to budget and implement long-term development programs.

Therefore, revenue stabilization is crucial to ensure the continuity and sustainability of regional development. Increasing the effectiveness, independence, contribution, and harmony of regional revenue (PAD) spending in Ketapang Regency is closely related to the region's ability to generate local revenue (PAD). The higher a region's PAD production capacity, the greater the region's flexibility to use PAD according to its aspirations, needs, and development priorities.

The reason for the budget's failure to achieve the Regional Original Revenue target is the large number of people who are unaware of their obligation to pay taxes. This unequal public awareness of paying their regional obligations reflects that Ketapang Regency has not yet achieved regional independence. Regional independence can be measured, among other things, by community participation in paying taxes and other payments that can increase Regional Original Revenue. Therefore, researchers are interested in conducting a study entitled: "Analysis of Effectiveness, Regional Independence, Regional Original Revenue Contribution, and Expenditure Harmony in Ketapang Regency 2020-2023.".

Methods

The research method used in this study is quantitative descriptive research, which explains research results in the form of financial report data. According to Mulyadi (2012), "Quantitative research methods are used to measure one variable, relate one variable to another, influence one variable on another, and differentiate between variables." This study also uses descriptive research. According to Furidha (2023), "Descriptive research methods are research methods used to describe research results. As the name suggests, this type of descriptive research aims to provide descriptions, explanations, and validation of the phenomena being studied."

Data Collection Techniques

Data collection techniques are the methods used by researchers to collect data within the scope of the research. The following are some of the data collection techniques used in this study:

Secondary Data

According to Calantone & Vickery (2010): "Secondary data is data published or used by organizations other than those managing it." The secondary data in this study were obtained from the Central Statistics Agency (BPS), consisting of: Budget Data and Realization of Regional Original Revenue (PAD), and Target Data and Realization of Regional Original Revenue (PAD).

Document Analysis

According to Cardno (2018): "Document analysis focuses more on concrete evidence. With this instrument, we are invited to analyze the contents of documents that can support our research."

Data Analysis

Data analysis can be defined as a method of analyzing data, with the aim of processing the data to answer the problem formulation. The data analysis methods used are as follows: (1) Calculating Tax Effectiveness; (2) Calculating Tax Independence; (3) Calculating Tax Contribution;

DOI: https://doi.org/10.48173/jdmps.v6i4.351

(4) Calculating Expenditure Harmony.

Results and Discussion

The following is an analysis of tax revenue targets and realizations, as well as tax calculations, to determine the level of tax growth in Regional Original Revenue at the Ketapang Regency Regional Revenue Agency:

Effectiveness Ratio

The effectiveness ratio aims to measure the government's ability to mobilize revenue according to targets.

Effectiveness Analysis Formula:

$$Effectiveness = \frac{Realization\ of\ Receipts}{Target} x\ 100\%$$

Example of Effectiveness Analysis calculation for 2020:

Realized Revenue : 231.283.286.170,47

Target : 178.631.599.827,45

$$Effectiveness = \frac{231.283.286.170{,}47}{178.631.599.827{,}45} x\ 100\%$$

$$= 129{,}47\%$$

Example of Effectiveness Analysis calculation for 2021:

Realized Revenue : 291.004.278.720,50

Target : 259.747.473.943,00

$$Effectiveness = \frac{291.004.278.720{,}50}{259.747.473.943{,}00} x\ 100\%$$

= 112,03%

Example of Effectiveness Analysis calculation for 2022:

Realized Revenue : 225.476.782.345,81

Target : 206.354.014.491,00

$$Effectiveness = \frac{225.476.782.345{,}81}{206.354.014.491{,}00} x\ 100\%$$

= 109,26%

Example of Effectiveness Analysis Calculation for 2023:

Realized Revenue : 286.673.598.930,58

Target : 253.277.112.918,00

$$Effectiveness = \frac{286.673.598.930{,}58}{253.277.112.918{,}00} x\ 100\%$$

$$= 113{,}18\%$$

DOI: https://doi.org/10.48173/jdmps.v6i4.351

Table 1. Regional Revenue Agency Calculation of the Effectiveness of Ketapang Regency's Original Regional Revenue for 2020-2023

Year	Target (Rp)	Realization (Rp)	Effectiveness (%)	Kriteria
2020	178.631.599.827,45	231.283.286.170,47	129,47%	Very Effective
2021	259.747.473.943,00	291.004.278.720,50	112,03%	Very Effective
2022	206.354.014.491,00	225.476.782.345,81	109,26%	Very Effective
2023	253.277.112.918,00	286.673.598.930,58	113,18%	Very Effective
Average	224.502.550.294,86	258.609.486.541,84	115,99%	Very Effective

Source: Processed Data, 2024

Table 1 shows that the achievement of local revenue (PAD) in Ketapang Regency is very significant, with a level of effectiveness. In 2020, the PAD level met the criteria for very effective revenue at 129.47%. However, in the following two years, 2021 and 2022, it declined, reaching 112.03% in 2021 and 109.26% in 2022, before rising again to 113.18% in 2023. The average effectiveness ratio in Ketapang Regency from 2020-2023 was 115.99%.

Independence Ratio

The independence ratio describes the degree to which a region is able to finance activities related to that region, such as development, services, and tax and customs payments, so that these activities can be financed from regional revenue sources.

Independence Analysis Formula:

$$Independence = \frac{Locally - generated\ revenue}{Total\ Revenue} x\ 100\%$$

Example of a Self-Reliance Analysis calculation for 2020:

Local Original Income : 178.631.599.827,45

Total Revenue : 1.804.174.829.765,00

$$\text{Independence} = \frac{178.631.599.827{,}45}{1.804.174.829.765{,}00} x\ 100\%$$

$$= 9{,}90\%$$

Example of a Self-Reliance Analysis calculation for 2021:

Local Original Income : 259.747.473.943,00

Total Revenue : 2.172.496.705.432,00

$$\text{Independence} = \frac{259.747.473.943{,}00}{2.172.496.705.432{,}00} x\ 100\%$$

= 11,95%

Example of a Self-Reliance Analysis calculation for 2022:

Local Original Income : 206.354.014.491,00

Total Revenue : 1.906.065.016.588,00

$$\text{Independence} = \frac{206.354.014.491,00}{1.906.065.016.588,00} x\ 100\%$$

$$= 10{,}82\%$$

Example of a Self-Reliance Analysis calculation for 2023:

Local Original Income : 253.277.112.918,00

Total Revenue : 2.214.139.181.374,00

$$\text{Independence} = \frac{253.277.112.918,00}{2.214.139.181.374,00} x\ 100\%$$

= 11,43%

Table 2. Regional Revenue Agency Calculation of Regional Original Income Independence of Ketapang Regency 2020-2023

Year	Locally-generated revenue	Total Revenue	Independence (%)	Criteria
2020	178.631.599.827,45	1.804.174.829.765,00	9,90%	Very less
2021	259.747.473.943,00	2.172.496.705.432,00	11,95%	Not enough
2022	206.354.014.491,00	1.906.065.016.588,00	10,82%	Not enough
2023	253.277.112.918,00	2.214.139.181.374,00	11,43%	Not enough
Average	224.502.550.294,86	2.024.218.933.289,7	8,82%	Very less

Calculating Tax Contributions

The level of regional independence can be measured by the amount of local revenue (PAD) a region receives compared to revenue from central government transfers or loans. The regional independence ratio is formulated as follows:

Contribution Analysis Formula:

$$\text{Contribution} = \frac{Tax\ Realization}{Realization\ of\ PAD} X\ 100\%$$

Example of Contribution Analysis calculation for 2020:

Tax Realization: 130.004.428.203,50

Realization of PAD : 231.283.286.170,47

$$\text{Contribution} = \frac{130.004.428.203,50}{231.283.286.170,47} x\ 100\%$$

$$= 56{,}21\%$$

Example of Contribution Analysis calculation for 2021:

Tax Realization: 159.951.510.405,02

Realization of PAD : 291.004.278.720,50

$$\text{Contribution} = \frac{159.951.510.405,02}{291.004.278.720,50} x\ 100\%$$

DOI: https://doi.org/10.48173/jdmps.v6i4.351

$$= 54{,}96\%$$

Example of Contribution Analysis calculation for 2022:

Tax Realization: 115.321.576.900,38

Realization of PAD : 225.476.782.345,81

$$\text{Contribution} = \frac{115.321.576.900{,}38}{224.476.782.345{,}81} x\ 100\%$$

$$= 51{,}14\%$$

Example of Contribution Analysis calculation for 2023:

Tax Realization: 152.129.165.430,21

Realization of PAD : 286.673.598.930,58

$$\text{Contribution} = \frac{152.129.165.430{,}21}{286.673.598.930{,}58} x\ 100\%$$

$$= 53{,}06\%$$

Table 3. Regional Revenue Agency Calculation of Local Original Revenue Contribution of Ketapang Regency 2020-2023

Year	Tax Realization	Realization of PAD (Rp)	Kontribusi (%)	Criteria
2020	130.004.428.203,50	231.283.286.170,47	56,21%	Very good
2021	159.951.510.405,02	291.004.278.720,50	54,96%	Very good
2022	115.321.576.900,38	225.476.782.345,81	51,14%	Very good
2023	152.129.165.430,21	286.673.598.930,58	53,06%	Very good
Average	139.351.670.234,78	258.609.486.541,84	53,84%	Very good

Source: Processed Data, 2024

From the data above, it can be seen that the contribution to Regional Original Revenue (PAD) in 2020 was 56.21%, decreased to 54.96% in 2021, and decreased again to 51.14% in 2022. However, it rose again in 2023 to 53.06%.

Calculating Expenditure Harmony

Calculating Capital Expenditures

Capital expenditure to total expenditure is the difference between the total amount of capital expenditure and the total amount of regional expenditure. The capital expenditure harmony ratio is the comparison between the total realization of capital expenditure divided by the total regional budget of the relevant Regional Government in the same budget year.

Table 4. Regional Revenue Agency Calculation of Harmony of Capital Expenditure of Local Original Revenue of Ketapang Regency 2020-2023

Year	Capital Expenditure (Rp)	Regional Shopping (Rp)
2020	424.580.000.000,00	2.144.280.000,00
2021	594.190.000.000,00	2.354.250,000,00

DOI: https://doi.org/10.48173/jdmps.v6i4.351

2022	544.850.000.000,00	2.366.360,000,00
2023	590.920.000.000,00	2.530.480,000,00

Source: Ketapang Regency Regional Revenue Agency, 2024

Capital Expenditure Harmony Analysis Formula:

$$\text{Capital Expenditure Ratio} = \frac{\textit{Capital Expenditure Realization}}{\textit{Total Regional Expenditure}} x\ 100\%$$

Example of calculating the Capital Expenditure Ratio for 2020:

Capital Expenditure Realization : 424.580.000.000,00

Total Regional Expenditure : 2.144.280.000.000,00

$$\text{Capital Expenditure Ratio} = \frac{424.580.000.000{,}00}{2.144.280.000.000{,}00} x\ 100\%$$

$$= 19{,}80\%$$

Example of calculating the Capital Expenditure Ratio for 2021:

Capital Expenditure Actual : 594.190.000.000,00

Total Regional Expenditure : 2.354.250.000.000,00

$$\text{Capital Expenditure Ratio} = \frac{594.190.000.000{,}00}{2.354.250.000.000{,}00} x\ 100\%$$

$$= 25{,}23\%$$

Example of calculating the Capital Expenditure Ratio for 2022:

Capital Expenditure Realization : 544.850.000.000,00

Total Regional Expenditure : 2.366.360.000.000,00

$$\text{Capital Expenditure Ratio} = \frac{544.850.000.000{,}00}{2.366.360.000.000{,}00} x\ 100\%$$

$$= 23{,}02\%$$

Example of calculating the Capital Expenditure Ratio for 2023:

Capital Expenditure Realization : 590.920.000.000,00

Total Regional Expenditure : 2.530.480.000.000,00

$$\text{Capital Expenditure Ratio} = \frac{590.920.000.000{,}00}{2.530.480.000.000{,}00} x\ 100\%$$

$$= 23{,}35\%$$

Table 5. Regional Revenue Agency Calculation of Capital Expenditure of Local Original Revenue of Ketapang Regency 2020-2023

Year	Capital Expenditure	Regional Shopping (Rp)	Capital Expenditure

DOI: https://doi.org/10.48173/jdmps.v6i4.351

	(Rp)		(Rp)
2020	424.580.000.000,00	2.144.280.000.000,00	19,80%
2021	594.190.000.000,00	2.354.250.000.000,00	25,23%
2022	544.850.000.000,00	2.366.360.000.000,00	23,02%
2023	590.920.000.000,00	2.530.480.000.000,00	23,35%
Average	538.635.000.000,00	2.348.842.500.000,00	22,85%

Source: Processed Data, 2024

Table 5 shows the significant achievement of local revenue in Ketapang Regency, with the capital expenditure ratio showing that in 2020, the share of local revenue was 19.80%, and in 2021, it reached 25.23%. However, this declined to 23.02% in 2022 and then increased again to 23.35% in 2023. The average capital expenditure ratio in Ketapang Regency from 2020 to 2023 was 22.85%.

Calculating Operating Expenditures

The Operating Expenditure Ratio is the ratio of a Regional Government's total operating expenditures divided by the total regional expenditures in the same fiscal year. This ratio provides readers with an overview of regional expenditures allocated to the operations of the relevant Regional Government.

Table 6. Regional Revenue Agency Calculation of Harmony between Operational Expenditures and Locally-Owned Revenue for Ketapang Regency 2020-2023

Year	Operating Expenses (Rp)	Regional Shopping (Rp)
2020	1.331.750.000.000,00	2.144.280.000.000,00
2021	1.330.179.000.000,00	2.354.250.000.000,00
2022	1.441.020.000.000,00	2.366.360.000.000,00
2023	1.538.795.000.000,00	2.530.480.000.000,00
Average	1.410.436.000.000,00	2.348.842.500.000,00

Source: Ketapang Regency Regional Revenue Agency 2024

Operational Expenditure Harmony Analysis Formula:

$$\text{Operating Expenditure Ratio} = \frac{Total\ Operating\ Expenditure}{Total\ Regional\ Expenditure} x\ 100\%$$

Example of calculating the Operating Expenditure Ratio for 2020:

Operating Expenditure Actual : 1.331.750.000.000,00

Total Regional Expenditure : 2.144.280.000.000,00

$$\text{Operating Expenditure Ratio} = \frac{1.331.750.000.000,00}{2.144.280.000.000,00} x\ 100\%$$

$$= 62,10\%$$

Example of calculating the Operating Expenditure Ratio for 2021:

DOI: https://doi.org/10.48173/jdmps.v6i4.351

Operating Expenditure Actual : 1.330.179.000.000,00

Total Regional Expenditure : 2.354.250.000.000,00

$$\text{Operating Expenditure Ratio} = \frac{1.330.179.000.000{,}00}{2.354.250.000.000{,}00} x\ 100\%$$

$$= 56{,}50\%$$

Example of calculating the Operating Expenditure Ratio for 2022:

Operating Expenditure Actual : 1.441.020.000.000,00

Total Regional Expenditure : 2.366.360.000.000,00

$$\text{Operating Expenditure Ratio} = \frac{1.441.020.000.000{,}00}{2.366.360.000.000{,}00} x\ 100\%$$

$$= 60{,}89\%$$

Example of calculating the Operating Expenditure Ratio for 2023:

Operating Expenditure Actual : 1.538.795.000.000,00

Total Regional Expenditure : 2.530.480.000.000,00

$$\text{Capital Expenditure Ratio} = \frac{1.538.795.000.000{,}00}{2.530.480.000.000{,}00} x\ 100\%$$

$$= 60{,}81\%$$

Table 7. Regional Revenue Agency Calculation of Operational Expenditure of Regional Original Income of Ketapang Regency 2020-2023

Year	Operating Expenses (Rp)	Regional Shopping (Rp)	Operating Expenses (Rp)
2020	1.331.750.000.000,00	2.144.280.000.000,00	62,10%
2021	1.330.179.000.000,00	2.354.250.000.000,00	56,50%
2022	1.441.020.000.000,00	2.366.360.000.000,00	60,89%
2023	1.538.795.000.000,00	2.530.480.000.000,00	60,81%
Average	1.410.436.000.000,00	2.348.842.500.000,00	60,07%

Table 7 shows that the achievement of regional original income in Ketapang Regency is very large, where the level of Operational Expenditure can explain that in 2020 the level of Regional Original Income acquisition was 62.10%, in 2021 it decreased to 56.50%, but in 2022 it increased, where in 2022 it was 60.89% and in 2023 it decreased to 60.81%. The average value of the Operational Expenditure Ratio in Ketapang Regency in 2020-2023 was 60.07%.

Conclusion

Based on research with the Effectiveness ratio, the level of Regional Revenue acquisition in Ketapang Regency in 2020, 2021, 2022 and 2023 was declared very effective although it tended to fluctuate (up and down), with percentages of 129.47%, 112.03%, 109.26%, and 113.18%, respectively. In 2020, 129.47% was the highest and in 2022, 109.26% was the lowest. Based on research with the Regional Independence ratio, it shows that Ketapang Regency is at a ratio of 9.90% in 2020, categorized as very low/lacking, then increasing in 2021 to 11.95% with a

DOI: https://doi.org/10.48173/jdmps.v6i4.351

low/lacking category, in 2022 it was 10.82% and in 2023 it was 11.43% of these figures indicating the level of dependence of the Ketapang Regency government on assistance from external parties, especially assistance from the Central and Provincial Governments, which is still very high. Based on research with the ratio of Regional Tax Contribution to Regional Original Income in Ketapang Regency in 2020 to 2023 is very fluctuating, each percentage amount is 56.21%, 54.96%, 51.14%, 53.06%. The lowest regional tax contribution was 51.14% in 2022, and the highest was 56.21% in 2020. Research shows that the Operating Expenditure Harmony Ratio and the Capital Expenditure Harmony Ratio have not been stable from year to year. In 2020, the capital expenditure ratio reached 19.80%, increasing to 25.23% in 2021, but decreased to 23.02% in 2022 and increased again to 23.35% in 2023. Meanwhile, based on the Operating Expenditure Ratio, the operating expenditure ratio in 2020 reached 62.10%, decreased to 56.50% in 2021, then increased to 60.89% in 2022, and then decreased again to 60.81% in 2023.

Suggestion

Maintaining the well-organized management performance in the Ketapang Regency government, especially in the management of regional original income sources that have not been managed optimally so that they can provide a more optimal contribution to regional development. Opening potential economic sectors that can become sources of regional income in order to increase the level of independence and not be too dependent on funds from the central government in the form of transfer funds, and with the existence of these new economic sources, it is hoped that development spending carried out by the Ketapang Regency government will be able to develop better and certainly become one of the means for the government to reduce the poverty rate because with the existence of new economic sources, it will certainly absorb labor that has not been able to be absorbed previously due to the lack of job opportunities. With this research, the regional government is expected to carry out separate and detailed administration for regional government spending activities in an effort to obtain income with other activities that are not related to these efforts. The separation aims to facilitate the evaluation process and provide a control function as well as help the regional government to achieve targets, increase the effectiveness and responsibility of public services.

References

Brown, J. R., & Weisbenner, S. J. (2014). Why do individuals choose defined contribution plans? Evidence from participants in a large public plan. *Journal of Public Economics*, *116*, 35-46. https://doi.org/10.1016/j.jpubeco.2013.05.004

Calantone, R. J., & Vickery, S. K. (2010). Introduction to the special topic forum: Using archival and secondary data sources in supply chain management research. *Journal of Supply Chain Management*, *46*(4), 3.

Cardno, C. (2018). Policy Document Analysis: A practical educational leadership tool and a qualitative research method. *Educational Administration: Theory & Practice*, *24*(4), 623-640.

Furidha, B. W. (2023). Comprehension of the descriptive qualitative research method: A critical assessment of the literature. *Acitya Wisesa: Journal Of Multidisciplinary Research*, 1-8. https://orcid.org/0009-0007-1944-5738

DOI: https://doi.org/10.48173/jdmps.v6i4.351

Hani, D. A. U., & Furqon, I. K. (2021). Pengaruh sanksi pajak serta pengetahuan masyarakat tentang pajak terhadap kepatuhan membayar wajib pajak. *UTILITY: Jurnal Ilmiah Pendidikan dan Ekonomi*, *5*(01), 10-15. https://doi.org/10.30599/utility.v5i01.1161

Isufaj, M. (2014). Decentralization and the increased autonomy in local governments. *Procedia-Social and Behavioral Sciences*, *109*, 459-463. https://doi.org/10.1016/j.sbspro.2013.12.490

Jahidin, J., & Widyaningrum, T. (2021). Strengthening Regional House of Representatives Legislative Function Based on Local Autonomy Principle. *Turkish Online Journal of Qualitative Inquiry*, *12*(4).

Lukitawati, L. (2020). Pengaruh pajak daerah dan retribusi daerah terhadap kemandirian keuangan daerah. *Journal of Accounting Taxing and Auditing (JATA)*, *1*(2). https://doi.org/10.57084/jata.v1i2.424

Mulyadi, M. (2012). Riset desain dalam metodologi penelitian. *Jurnal Studi Komunikasi Dan Media*, *16*(1), 71-80.

Rahmayani, M. W., & Kurnadi, E. (2022). Pengaruh Pajak Daerah dan Retribusi Daerah Terhadap Tingkat Kemandirian Keuangan Daerah Pada Pemerintah Kabupaten/Kota Di Provinsi Jawa Barat Periode 2018-2021. *Jurnal Akuntansi Kompetif*, *5*(2), 224-234. https://doi.org/10.35446/akuntansikompetif.v5i2.962

Rusli, R. (2022). Regional Taxes and Levies Contribution to the Increase of Regional Original Income. *Journal of Social Commerce*, *2*(1), 34-41. https://doi.org/10.56209/jommerce.v2i1.11

Sarunan, W. K. (2015). Pengaruh Modernisasi Sistem Administrasif Perpajakan Terhadap Kepatuhan Wajib Pajak Orang Pribadi Dan Wajib Pajak Badan Pada Kantor Pelayanan Pajak Pratama Manado. *Jurnal EMBA: Jurnal Riset Ekonomi, Manajemen, Bisnis dan Akuntansi*, *3*(4). https://doi.org/10.35794/emba.3.4.2015.11075

Susilawati, I., Nurlaela, L., Kiranawati, Y. C., Abdullah, S. Y., Adryantomo, N., & Sofia, A. (2021, December). Analysis of Financial Independence of Regency/City Governments in Java Island Based on Comparison and High Local Original Revenue (PAD). In *Annual International Conference on Islamic Economics and Business (AICIEB)* (Vol. 1, pp. 9-18). https://doi.org/10.18326/aicieb.v1i0.4

Wenas, E. S., Kimbal, A., & Kumayas, N. (2021). Efektivitas Pelaksanaan Kegiatan Reses Anggota DPRD Kota Tomohon. *Governance*, *1*(2).

Yuhandra, E., Akhmaddhian, S., & Anggiatna, A. (2021). The Authority Relationship: Regional Head and His Deputy in the Regional Autonomy. *UNIFIKASI: Jurnal Ilmu Hukum*, *8*(2), 176-185.

DOI: https://doi.org/10.48173/jdmps.v6i4.351
