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The Effect of Service Quality for Motor Vehicle Taxes (PKB) on Taxpayer Satisfaction at the Department of Revenue Service (*Dispen*) of Banten Province

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Abstract

The background of the title determination above, that currently still very unfortunate about the relationship between the ficus (Tax Officer from Dispen Banten Province) and the motor vehicle taxpayer has not been the desired harmony. So that compliance and awareness of citizens to meet the obligation to pay Motor Vehicle Taxes well before the maturity of STNK is still far from the expected plan. This is where a dialogue with motor vehicle taxpayers is needed both formally and informally, to find out the difficulties faced by taxpayers and offer what can be helped by the Tax Office. The demands of good service will provide a sense of healthy communication between government employees who are in charge of providing services to the community, with taxpayers. This research aims to find out the Quality of Motor Vehicle Tax (PKB) services provided by the Revenue Office (Dispen) of Banten Province, to find out the Level of Satisfaction of Taxpayers in the Revenue Office (Dispen) of Banten Province, to find out how much influence the quality of Motor Vehicle Tax (PKB) services on taxpayer satisfaction in the Revenue Office (Dispen) of Banten Province. The method used in this study is a survey research method with a quantitative verification approach. Then the result of the test t resulted in that t table is smaller i.e. t count 9.7034 while t table 1.661 or (t count 9.7034 > t table 1.661).

I. Introduction

In the current era of globalization, one of the sources of state finance revenue is taxes (Larasati, 2017). Being autonomous, a region has the authority (Ristanti & Handoyo, 2017) and the responsibility to organize taxes payment (Midiyati, 2014). An important source of state financial revenue (Fauziah, 2014) in supporting the pace of government and national development is taxes (Primansyah, 2013). With the mentioned descriptions and opinions, it is no exaggeration that the existence of taxes has a big role in realizing national development in particular (Afifah, 2020) and accommodating a country's economy in general (Yoan, 2015). Based on the terms of the collection authority (Prameka, 2013), taxes are classified into state taxes (Central) and local taxes (Mosal, 2013). Historically, the central tax was levied by the central government (Lasut et al., 2015) through the Ministry of Finance, the proceeds of which were used to finance state spending in general (Datuk, 2014). Meanwhile, regional taxes are collected by local governments (Provinces, districts, municipalities, etc.) (Kesek, 2013) with the proceeds being used to finance local government expenditure (Layuk & Matani, 2019), for example, Motor Vehicle Tax (PKB); as well as other local taxes (Ilhamsyah, 2016).

The economic condition of the population is a condition that describes human life that has economic score (Shah et al, 2020). Economic growth is still an important goal in a

Keywords

influence of quality; vehicle tax; taxpayer satisfaction; revenue service

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country's economy, especially for developing countries like Indonesia (Magdalena and Suhatman, 2020). Regarding the importance of the function of the Motor Vehicle Tax function as an economic system (Arfamaini & Susanto, 2021), it has become a major demand for the tax authorities to be able to provide satisfaction for taxpayers through the provision of good and adequate services that meet their expectations. This research aims to determine the quality of service for Motor Vehicle Tax (PKB) provided by the Revenue Service (Dispen) of Banten Province, to determine the level of satisfaction of taxpayers at the Revenue Service (Dispen) of Banten Province, to measure the influence the Quality of Motor Vehicle Tax service (PKB) has on the satisfaction of taxpayers at the Revenue Service (Dispen) of Banten Province. This research is an effort to develop scientific knowledge in expressing and analyzing the theory obtained in college with its practice in the field, namely about service quality and its effect on taxpayer satisfaction, which might contribute ideas to the agency where the author researches to increase taxpayer satisfaction and increasing the wisdom of the Banten Province Dispen management to determine better service quality in the future to be used as a source of information to manage, develop plans or solutions in improving service quality to meet the expectations of taxpayers and as study material or other research references, especially in the field of service quality and its effect on taxpayer satisfaction. The tax function, namely budgetair (Budget) is the main function to fill the state treasury or budget and or to cover government administration, both routine, and development, regulered (regulate), is a means to regulate or implement state policies in the economic and social aspects as well as a means of participation in the development of the country.

II. Research Method

The object of this research is the Office of Revenue (*Dispen*) Banten Province. The duration required was 45 working days. The method used in this study is a survey research method with a quantitative verification approach. Two variables were studied, namely the independent variable and the dependent variable. The objects of this research are the quality of the Motor Vehicle Tax service and its effect on taxpayer satisfaction at the Banten Provincial *Dispen* Office, with primary data and secondary data. The population of this research is Motorized Vehicle Taxpayers (PKB) in the *Dispen* Work Area of Banten Province, which until June 2004 number reached 2,300 taxpayers with the determination of the sample using the survey method. Then for the data collection, the authors went through observation, interviews, as well as surveys with the questionnaire method. After the data is obtained and collected, the management technique is carried out using:

2.1 First Stage

Making a tabulation table of the results of respondents' answers about the condition of the service quality of Motorized Vehicle Taxes (X) and Taxpayer Satisfaction (Y). After that, the researcher performed a descriptive analysis of the condition of the service quality of taxpayers (Variable X0) and the condition of the satisfaction level of taxpayers (Variable Y). This analysis can answer the identifications numbers 1 and 2.

2.2 Second Stage

To find out the answer to the effect of the quality of motor vehicle tax services on the level of satisfaction of taxpayers, the author conducted data management with statistical tools in the form of correlation analysis (r) and t-test, along with termination analysis (Cd).

The statistical hypothesis proposed/formulated in this study is H0, P = 0. The quality of the Motor Vehicle Tax Service does not have a significant effect on taxpayer satisfaction at the *Dispen* Office of Banten Province.

H1, P 0, the Quality of the Motor Vehicle Tax Service has a significant effect on taxpayer satisfaction at the Banten Provincial *Dispen* Office.

The hypothesis is rejected or accepted by comparing the value of t_{count} with t_{table} with the following causal provisions:

- a. If t_{count} < t in the table, then Ho is accepted, meaning that the Quality of Motor Vehicle Tax Services has no significant effect on Taxpayer Satisfaction at the Banten Province *Dispen* Office.
- b. If t_{count} > t in the table, then Hi is accepted, meaning that the Quality of Motor Vehicle Tax Services has a significant effect on Taxpayer Satisfactio at the *Dispen* Office of Banten Province.

III. Results and Discussion

3.1 Results

All respondents' answers and responses are summarized in table 1 below.

	74 0		Taxpayer Assessment							
No	Measure of Poliobility	Polar 1	ТВ	KB	СВ	B	SB	Polar 2	Total	Mean *)
	Kenabinty		1	2	3	4	5	-		
1	Service time	Very slow	9	12	55	2 2	2	Very fast	100	2.96
2	Attitude towards Taxpayers	Very rude	7	13	47	2 9	4	Very friendly	100	3.10
3	Service Promise	Very unsuitable	2	16	53	2 4	5	Very suitable	100	3.14
			18	41	155	7 5	11		300	
					3.07					

Table 1. Respondents' Opinion on Service Quality in terms of Reliability (Reliability)

Source: Primary Data (Answers of Taxpayer Respondents - Province of Banten)

*) Mean = (1 x TRA) + (2 x TRA) + (3 x TRA) + (4 x TRA) + (5 x TRA)/100 TRA = Total of Respondents' Answers

From the answers above to interpret the interval values have been made as follows:

Table 2. Interpretation Value of Reliability							
0,00 - 1,00	1,01 - 2,00	2,01 - 3,00	3.01 – 4,00	4,01 – 5,00			
Very Bad	Bad	Good Enough	Good	Very Good			

Respondents' Opinion on Service Quality in terms of Responsiveness = X2

					<u> </u>					
	Responsiveness		Taxpayer Assessment							
No		Polar 1	TB	KB	CB	В	SB	Polar 2	Total	Mean
	wieasure		1	2	3	4	5			
1	Resolving Taxpayer's Difficulties	Very ignored	6	20	48	24	2	Very well helped	100	2.96
2	Resolving complaints	Unfinished	4	24	48	21	3	Solved soon	100	2.95
Average Mean									2.96	
Sour	Source: Data Primer (Answer Taxpayer Respondents - Prov. Banten)									

Table 3. Respondents' Opinion on Service Quality in terms of Responsiveness = X2

*) Mean = (1 x TRA) + (2 x TRA) + (3 x TRA) + (4 x TRA) + (5 x TRA)/100

TRA = Total of Respondents' Answers

Based on the answers above, to interpret it, the interval values have been created as follows:

Table 4. Interpretation Value of Responsiveness							
0,00 - 1,00	1,01 - 2,00	2,01 - 3,00	3.01 – 4,00	4,01 – 5,00			
Very Bad	Bad	Quite Good	Good	Very Good			

	Table 5. Respondents' Opinion on Service Quality in terms of Assurance $= X_3$									
	a i		Т	axpay	er Ass	essme	nt			
No	Guarantee	Polar 1	ТВ	KB	CB	B	SB	Polar 2	Total	Mean
	wiedsures		1	2	3	4	5			
1	Aggressiveness of work	Very Unexcited	6	15	58	18	3	Very skilled	100	2.97
2	Dealing with fussy customers	Very emotional	5	22	54	14	5	Very friendly	100	2.92
3	Skills & abilities and knowledge insight	Very Unprofessional	4	14	51	28	3	Very professional	100	3.12
4	Bank reputation	Very Bad	3	18	49	24	6	Very good	100	3.12
			18	69	212	84	17		400	12.13
	Average Mean 3.03									
~			-					-		

Source: Primary Data (Answers of Taxpayer Respondents – Province of Banten)

*) Mean = $(1 \times TRA) + (2 \times TRA) + (3 \times TRA) + (4 \times TRA) + (5 \times TRA)/100$

TRA = Total of Respondents' Answers

From the answers above to interpret the interval values have been made as follows:

Table 6. Interpretation Value of Assurance							
0,00 - 1,00	1,01 - 2,00	2,01 - 3,00	3.01 – 4,00	4,01 – 5,00			
Very Bad	Bad	Quite Good	Good	Very Good			

			·]	Taxpay	ver Ass	sessmo	ent	•	¥	Mean
No	Empathy	Polar 1	ТВ	KB	CB	В	SB	Polar 2	Total	
	Wieasures	-	1	2	3	4	5	_		
1	Individual attention	Very apathetic	7	14	51	22	6	Very concerned	100	3.06
2	Understanding the needs of depositors	Very heartless	6	22	52	18	2	Very understan ding	100	2.88
3	Flexibility to regulations	Very rigid	5	19	43	27	6	Very flexible	100	3.10
			18	55	146	67	14		300	
Average Mean									3.01	

Table 7. Respondents' Opinion on Service Quality in terms of Empathy = X_4

Source: Primary Data (Answers of Taxpayer Respondents – Province of Banten)

*) Mean = $(1 \times TRA) + (2 \times TRA) + (3 \times TRA) + (4 \times TRA) + (5 \times TRA)/100$

TRA = Total of Respondents' Answers

From the answers above to interpret the interval values have been created as follows:

Table 8. Interpretation Value of Emphaty								
0,00 - 1,00	1,01 - 2,00	2,01 - 3,00	3.01 – 4,00	4,01 – 5,00				
Very Bad	Bad	Quite Good	Good	Very Good				

3.2 Discussion

Looking at table 1 and table 2 above, it appears that the quality of service in terms of reliability provided by the Banten Provincial *Dispen* to motorized vehicle taxpayers obtained a mean value of 3.07 with "Good" criterion, meaning that in providing services the Banten Provincial *Dispen* staff have worked quite fast (The mean value 2.96 or "Quite Good" criterion). In dealing with taxpayers, the *Dispenda* officers are friendly (The mean value 3.10 or "Good"). Counter service, physical checks of vehicles, and other related parts when taxpayers pay taxes have been able to fulfill their promise which is often promoted or informed to the public for speed and convenience services carried out at the *Dispenda* (The mean value 3.14 or "Good").

Looking at table 3 and table 4 above, it appears that the quality of service in terms of responsiveness concerning alertness in assisting taxpayers carried out by Banten Province Dispen employees obtains a mean value of 2.96 with fairly good criteria, meaning that when taxpayers experience difficulty in extending the STNK or other forms of service due to lack of understanding, then the Banten Provincial Dispen officer is skilled and able to complete it quite well (The mean value is 2.96 with "Quite Good"). If there are complaints such as objections to paying fines, provision of requirements for renewal of STNK or other services, officers especially at the counter or related department can resolve them fairly quickly (The mean value is 2.95 with "Good").

Looking at table 5 and table 6 above, it appears that the quality of service in terms of guarantees provided by employees or officers of the Banten Provincial *Dispen* to taxpayers obtains a mean value of 3.03 with "Good" criterion, meaning that in carrying out work, especially those related to payment settlement Motor Vehicle Taxes such as determining late fees, carrying out physical checks of vehicles or other types of services, officers or

employees related to the settlement of PKB in carrying out work, including quite skilled/enthusiastic (The mean value is 2.97 with "Quite Good").

In dealing with taxpayers who are fussy, as in constantly asking questions because they do not understand various problems related to filling out the STNK or Transfer of Name renewal forms or other types of services, the Banten Province *Dispen* officer, especially the counter; verification and physical checks are quite patient enough in helping (The mean value 2.92 with "Quite Good"). The behavior of the counter staff; verification, physical checks and related sections during the settlement of the Credit Motor Vehicle Tax in serving and resolving various needs requested by taxpayers are quite professional, meaning that every action in solving problems is carried out systematically and quickly and precisely to facilitate the implementation of work. (The mean value is 3.12 with "Good"). The objectivity, integrity, and consistency of the Banten Provincial *Dispen* officers in carrying out their duties are considered good. (The mean value is 3.12).

Looking at table 7 and table 8 above, it appears that the quality of service in terms of empathy provided by officers or employees of the Banten Provincial *Dispen* to taxpayers has a mean value of 3.01 with "Good", meaning that when the taxpayer faces the Banten Provincial *Dispen* to make STNK extension; Transfer of Names or other forms of services, Samsat or Dispen officers from the counter section; Verification or other related sections have individual attention so that taxpayers feel valued or cared for. (The mean value is 3.06 with "Good"). *Samsat* or *Dispen* officers of Banten Province in understanding the needs and or feelings of taxpayers when facing problems related to the settlement of Motor Vehicle Tax payments, difficulties in providing extension requirements, *Samsat* or *Dispen* officers understand the feelings of taxpayers so that taxpayers feel that their existence is quite appreciated (The mean value is 2.88 with "Good"). The application of the rules stipulated to taxpayers, especially those relating to the extension of the STNK and the amount of the extension fine that must be paid, and various costs related to PKB and requirements, the *Samsat* or *Dispen* officers are flexible in dealing with them (The mean value is 3.10 with "Good").

Based on the results of the questionnaire answers, the value for the basis for calculating the Spearman rank correlation is as follows:

PS = Spearman Correlation Coefficient

- di = Difference between X and Y Data Ranks (xi-Yi) = 49995
- n = Number of Samples

$$= 100$$

With the value above, it can be obtained correlation figures with the following formula:

$$6 \Sigma di^{2}$$

$$I = 1 \qquad 6 x \ 49995$$

$$PS = 1 - \dots = 100 \ (100^{2} - 1)$$

$$PS = 1 - \dots = 100 \ (10000 - 1)$$

PS = 1 - 0,30 = 0,70

The results of the above calculations obtained a correlation value of r = 0.70. This means that the relationship between the service quality of Motor Vehicle Tax (PKB) and taxpayer satisfaction at the Banten Provincial Revenue Service Office has a strong and positive relationship. This value indicates that the provision of PKB service quality by the

Banten Provincial Dispen has a direct relationship with taxpayer satisfaction so that if the service quality is good and/or improved, taxpayer satisfaction will increase or be in line with taxpayer expectations, and vice versa. If the quality of service provided is not good, the taxpayer will not be satisfied because it is not following his expectations.

After knowing the correlation value above, then the next step the author performs the t-test. This test is directed to determine the level of significance of the correlation value and or hypothesis testing that the authors put forward, where the formulation is as follows:

- a. If $t_{count} < t$ in the table, then Ho is accepted or the Quality of Motor Vehicle Tax Services has no significant effect on Taxpayer Satisfaction at the Banten Province *Dispen* Office
- b. If t_{count} > t in the table, then Hi is accepted or the Quality of Motor Vehicle Tax Services has a significant effect on Taxpayer Satisfaction. at the Banten Provincial *Dispen* Office Determination of the value of t in the table:
- 1. Significant level = 1% or 5%
- 2. df (degrees of freedom) = number of data -2 or 100 2 = 98

With the above formulation, the application of the results of the t-test calculations appears in the discussion below.

$$t = 0,70 \quad \sqrt{100 - 2} \\ 1 - 0,70^2 \\ t = 9,7034$$

Furthermore, looking at the t_{table} value at a significance level of 0.05 or 5% or a 95% confidence level with degrees of freedom 100 - 2 = 98, then the t_{table} value is 1.661. This value, when compared with the results of the calculation of t_{table} is smaller, namely t_{count} 9.7034 while t_{table} 1.661 or (t_{count} 9.7034 > t_{table} 1.661).

This situation gives the answer that H0 is rejected, and alternatively, H1 is accepted. This means that the Quality of Motor Vehicle Tax Services has a significant effect on Taxpayer Satisfaction. At the *Dispen* Office of Banten Province. Quantitatively, the magnitude of the influence of PKB service quality on taxpayer satisfaction can be proven by the results of the termination calculation, by squaring the correlation value achieved as follows:

 $C d = 0,70^{2} x 100 \% = 49 \%$

The value of 49% means that taxpayer satisfaction is influenced by the quality of PKB services by the *Dispen* Office of Banten Province by 49% while the remaining 51% is influenced by other factors that are not measured in this study.

Based on the results of the calculations and hypothesis testing above, knowing clearly about the results of the hypothesis test can be seen in the normal curve below.

Critical Area with Assumptions:

1. Degree of Freedom t = n - 2

2. Error Rate t = 0 or 5%



Ho= Rejected Hi= Accepted

With an error rate of 5%, then through the calculations and the figure above it appears that the results of $t_{count} >$ from t_{table} , this means that the hypothesis H1 is accepted and H0 is rejected. This situation means that if the quality of PKB services by the Banten Provincial *Dispen* Office is carried out well or even better, then the level of satisfaction of taxpayers will be achieved following their expectations. Because of that, if it is associated with the hypothesis that the author put forward, that if the quality of PKB services is carried out well, it will have a significant effect on taxpayer satisfaction in the Banten Province *Dispen* is acceptable.

IV. Conclusion

Based on the results of the discussion of problem identification, the author tried to provide a conclusion, namely the quality of motor vehicle tax services provided by the Banten Provincial Revenue Service, indicating that service quality is seen in terms of various sizes/dimensions in sequence with the first stage, service quality in terms of reliability. that the officer or employee of the Samsat/Dispenda Banten Province when serving taxpayers shows a very good ability to provide and or prove his promise immediately and accurately on various conversations raised or promised by the employee / Dispenda officer when informing the quality of the service he has done such as in terms of ease of requirements, no collusion or services provided at the counter section. This is indicated by the highest mean value, which is 3.07 with "Good" criterion. Secondly, the quality of service in terms of guaranteeing that the officers or staff of the Banten Province Samsat/Dispen employees in terms of ability, knowledge, and courtesy of employees of the credit department or other departments in serving taxpayers have shown professionalism as a good tax officer. This is indicated by the mean value achieved by 3.03 with "Good" criterion. Third, service quality in terms of empathy that the officers or staff of the Samsat/Dispen Banten Province employees in paying individual attention to taxpayers for various problems faced by taxpayers when making tax payments Motorized Vehicles (PKB) are kind and considerate. This is indicated by the mean value achieved 3.01 with "Good" criterion. Fourth, the quality of service in terms of responsiveness that employees or officers in helping and creativity to solve taxpayer difficulties is good. This is indicated by the mean value achieved of 3.01 with "Good." Fifth, the quality of service in terms of direct (Physical) evidence is quite good so that it gives the impression that Samsat or Dispenda in the procurement of facilities and infrastructure that can facilitate transaction activities run quite well. good. This is indicated by the mean value of 2.82 with the criteria

of "Good" criterion. The level of satisfaction of taxpayers as customers at Dispen Banten Province is the service provided by Samsat or Dispen Banten Province to motorized vehicle taxpayers has been able to meet most of the expectations of taxpayers. This is evident from the large mean value of the level of taxpayer satisfaction reached 3.05. The conditions indicate that taxpayer satisfaction with the quality of services provided is included in the satisfied category. Assuming that the debtor's expectation level is 5, the debtor's level of satisfaction with the services provided reaches 63.20% (Obtained from the average mean value divided by the maximum mean value or $3.16 / 5 \times 100\%$). Hence, there is still a gap who have not met the expectations or desires of the debtor 36.8% (from 100% - 63.20%) The effect of the quality of motor vehicle tax services on mandatory satisfaction at the Banten Provincial Dispen, shows a significant level of 0.05 or 5% or a confidence level of 95 % that the relationship between the service quality of Motor Vehicle Tax (PKB) with taxpayer satisfaction at the Banten Provincial Revenue Service Office has a strong and positive relationship. Then the t-test results that the t-table is smaller, namely t-count 9.7034 while t_{table} is 1.661 or (t_{count} 9.7034 > t_{table} 1.661). This situation gives the answer that H0 is rejected, and alternatively, H1 is accepted. This means that the Quality of Motor Vehicle Tax Services has a significant effect on Taxpayer Satisfaction att the Dispen Office of Banten Province. Quantitatively, the magnitude of the influence of PKB service quality on taxpayer satisfaction can be proven by the results of the termination calculation obtained a termination value of Cd = 49% meaning that taxpayer satisfaction is influenced by the quality of PKB services by the Banten Provincial Dispen Office by 49% while the remaining 51% is influenced by factors Based on the calculations and analysis above, if the quality of PKB services by the Banten Provincial Dispen Office is carried out well or even better, the level of taxpayer satisfaction will be achieved following expectations. Therefore, if it is associated with the hypothesis that the author put forward that if the quality of PKB services is carried out well, it will have a significant effect on taxpayer satisfaction in the Banten Province Dispen "is acceptable.

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