



Analysis of the Implementation of Restaurant Tax Collection in Increasing Regional Original Revenue of Malang Regency

Hadi Pranoto¹, Dian Ferriswara^{2*}, Ika Devy Pramudiana³, Sri Kamariyah⁴

^{1,2,3,4} Fakultas Ilmu Administrasi, Universitas Dr. Soetomo, Indonesia

Address: Jl. Semolowaru No.84, Menur Pumpungan, Kec. Sukolilo, Surabaya, Jawa Timur 60118

Correspondence Email: dianferriswara@unitomo.ac.id

Abstract. *This study aims to describe and analyze: The Implementation of Restaurant Tax Collection in Increasing Regional Original Revenue (PAD: Pendapatan Asli Daerah) of Malang Regency and the Obstacles to the Implementation of Restaurant Tax Collection in Increasing the PAD of Malang Regency. The research is a qualitative descriptive analysis. The data analysis technique uses a technique developed by McNabb (2002), namely Grouping the data according to key constructs, identifying bases for interpretation, developing generalizations from the data, Testing Alternative interpretations and Forming and/or refining generalizable theory from case study. The results of the study show that the Policy on Regional Taxes (specifically Restaurant Tax) in Malang Regency is inseparable from the pattern of fiscal relations between the Central and Regional Governments. This kind of relationship pattern is none other than related to the decentralized policy model that tends to use a top-down approach. The contribution of Restaurant Tax to Regional Taxes during the period 2021-2024 as a whole only reached an average of 5.53%. Although overall from year to year during the 2021-2024 fiscal year period, the contribution of Restaurant Tax to Malang Regency Regional Original Revenue revenue fluctuates, the increase in the realization of Restaurant Tax has been able to help the implementation of local government activities, both routine and development activities. Obstacles to the implementation of restaurant tax collection in increasing the PAD of Malang Regency can be in the form of: a. Low taxpayer awareness: Many restaurant entrepreneurs do not pay taxes or are in arrears of taxes. b. Lack of supervision: Many restaurants or restaurants operate without a license or register. c. Lack of socialization: The public does not know the benefits of paying taxes. d. Lack of bookkeeping: Small and medium-sized restaurants often do not keep bookkeeping. e. Manipulated transactions: Taxpayers deposit, calculate, and pay taxes themselves, resulting in data manipulation*

Keywords: *Implementation, Restaurant Tax, Regional Original Revenue, PAD.*

1. INTRODUCTION

Regional development is part of national development, so in this case, of course, funds are needed to finance development. In realizing regional independence in development and taking care of their own households, the Regional Government is given the opportunity to explore financial resources in the region, the Central Government gives authority to the local government (Decentralization). In line with this decentralization, the financing aspect is also decentralized. The implication is that the regions are required to be able to finance their own development costs.

The responsibility for planning sources of funds for economic development in the regions lies with the local government. Local governments must be able to take advantage of the various potentials that exist in their areas, so that they can become a source of regional revenue. Especially in the current regional autonomy, the regions are given greater power in regional financial management. According to Law Number 23 of 2014 concerning

Regional Government, it is stated that "Regional Autonomy is the right, authority and

Received: Januari 10, 2024; Revised: Januari 25, 2025; Accepted: Februari 16, 2025; Online available: Februari 21, 2025

obligation of autonomous regions to regulate and manage their own government affairs and the interests of the local community in accordance with laws and regulations" (Law No. 23, 2014). As a consequence of carrying out regional autonomy, each region is required to strive to increase the source of Regional Original Revenue in order to be able to finance government administration and further improve services to the community.

In Law No. 23 of 2014 Article 285 concerning Financial Balance between the Central Government and Regional Governments, it is stated that the sources of regional revenue consist of: (a) original regional revenue including: regional taxes; regional levies resulting from the management of separated regional wealth; and other legitimate local income. (b) transfer income; and (c) other legitimate Regional revenues.

Regional Natural Income as one of the sources of regional revenue has an important role in development. This can be seen in the implementation of Regional Autonomy where the role of Regional Original Revenue is expected and sought to be the main buffer in financing development activities in the region. Therefore, local governments must be able to strive to increase revenue from their own regions. Thus, it will increase the availability of regional finance that can be used for various independent development activities.

Malang Regency certainly needs considerable funds in organizing regional development activities in various sectors. The development funds are fully funded by the local government and sourced from the local government of Malang Regency itself. The source of financing for government needs, which is biased to be known as Regional Original Revenue (PAD), comes from the processing of resources owned by the regions in addition to other regional revenues. In line with efforts to increase and explore sources of regional revenue, the Regional Government of Malang Regency is actively trying to improve and explore sources of regional revenue, especially revenues from its own regions. This needs to be done to reduce local governments' dependence on the central government in financing regional development.

The Regional Government of Malang Regency which is one of the regions that is given the autonomy to manage its own household. Along with the implementation of regional autonomy, it is hoped that local governments will be able to manage and maximize the resources available in the region for the continuity and progress of the region itself. Regional financial capabilities in financing development activities in the regions are a reflection of the implementation of autonomy in the regions. To see the ability of the Malang Regency Government in collecting regional revenues, both revenues from donations and assistance from the central government and revenues from the regions

themselves. This can be seen in the APBD whose costs are sourced from Regional Original Revenue with a sufficient level of local government expenditure.

Efforts to increase Regional Original Revenue are certainly inseparable from the role of each component of Regional Original Revenue. Existing components such as regional tax revenue, regional levies, the profit share of regionally-owned companies, official revenues and other regional revenues. These are some of the components that are sources of regional revenue which of course will continue to be explored both existing and potential new sources of revenue.

Based on Malang Regency Regional Regulation Number 7 of 2023 concerning Regional Taxes and Regional Levies, the types of Regional Taxes that are determined and can be collected by the Malang Regency Government in an effort to raise funds to improve the quality and quantity of current regional development consist of a) PBB-P2; b) BPHTB; c) PBJT for Food and/or Beverage, Electricity, Hospitality Services, Parking Services; and Arts and Entertainment Services. d) Billboard Tax, e. PAT; f. MBLB Tax; g. Opsen PKB; and h. Opsen BBNKB. Restaurant Tax according to Malang Regency Regulation Number 7 of 2023 is classified as PBJT.

Malang Regency as one of the regions that prioritizes itself as a culinary tourism destination, of course this provides opportunities for entrepreneurs in the restaurant sector, both on a large scale (in the form of restaurants/restaurants) and on a small scale (in the form of street stalls). With the development of the number of restaurants, both large and small, it provides a breath of fresh air for the Malang Regency Government to collect taxes in order to increase regional revenue, which of course is used to finance the implementation of the local government itself. Restaurants are a potential sector, with this potential, it is hoped that the increase in effectiveness in restaurant tax revenue and the contribution made by restaurants can spur economic development in Malang Regency. Meanwhile, the impact felt by the community with the increase in regional tax revenue is the smooth development of. The following is data on restaurant tax revenue in Malang Regency from 2020-2024.

Table 1 Target and Realization of Restaurant Tax in Malang Regency

2021 to 2023

Number	YEAR	RESTAURANT TAX		
		TARGET	REALIZATION	%
1	2021	8.009.600.000	9.728.406.468	121.46 %
2	2022	18.267.022.303	14.331.809.970	78.46 %
3	2023	19.506.320.295	18.405.214.677	94.36 %
4	2024	77.500.000.000	124,600.000.000	160.8%

Source: Dispenda of Malang Regency

From table 1, it can be seen that there has been an increase in restaurant tax realization in 2021-2024, but there has been a decrease in restaurant tax realization from the target that has been set in 2022. The ability of the regions to realize restaurant tax revenues with targets that have been set based on the potential of restaurant taxes illustrates the effectiveness of restaurant taxes. The ability of the region to carry out its duties in the form of collecting restaurant taxes is categorized as effective if the ratio achieved is at least 1 (one) or 100% (one hundred percent). So that if the effectiveness ratio is higher, it describes the better ability of the region (Halim, 2004). So that it can be ensured with the effectiveness of the tax collection. Regional governments can strengthen their economic systems in dealing with regional autonomy. Based on this, this study aims to describe and analyze 1) the Implementation of Restaurant Tax Collection in Increasing the PAD of Malang Regency 2) The Obstacles to the Implementation of Restaurant Tax Collection in Increasing the PAD of Malang Regency.

2. THEORETICAL STUDIES

Regional autonomy is the embodiment of the implementation of government affairs based on the principle of decentralization, namely the handover of government affairs to the regions to take care of their households. One of the affairs handed over to the regions is about affairs that provide income to the Regional Government and the potential to be developed in exploring new sources of income for the region concerned because this PAD is very much expected to be able to finance routine regional expenditures. Kuntana (1994) stated that according to Law Number 23 of 2014 concerning Regional Government Article 1 paragraph 6 "Regional Autonomy is the right, authority, and obligation of autonomous regions to self-regulate and manage government affairs and the interests of local communities in the Unitary State system of the Republic of Indonesia.

Kaho (1997) stated that one of the important criteria to know in real terms the ability of the region to organize and manage its own household is the ability to "Self Supporting" in the financial field. Nick, (1999) stated that financial factors are one of the "essential factors" in measuring the level of ability to exercise autonomy. Meanwhile, the level of regional capabilities seen from Regional Original Revenue throughout Indonesia shows that the ability of the financial sector has not been able to implement Regional Autonomy.

In principle, the policy of regional financial development (local finance) includes two dimensions of public sector budget structuring, namely the arrangement of the revenue side

and the expenditure side, as reflected in the Regional Expenditure Budget (APBD: *Anggaran Pendapatan Belanja Daerah*).

Financial policy covers various aspects such as: (1) financing in the framework of the principles of decentralization, deconcentration and the principle of assistance; (2) sources of regional revenue, both from PAD mobilization and in the form of subsidies and assistance and loans, and; (3) regional financial management and improving the ability of regional apparatus to manage regional finance and revenue (Pontjowinoto, 1991). Meanwhile, Booth (1993) stated that regional fiscal independence will not become a reality if the central government controls most of the sources of funds, on the contrary, what happens is an increase in the dependence of the regional budget on the central government, for this purpose, it is seen as necessary to encourage local governments to work harder to increase revenue.

In relation to increasing revenue, especially Regional Original Revenue, policies need to be taken. The form of intensification and extensification of collection so that it is hoped that Regional Original Revenue will be able to play a greater role. Intensification policies and efforts are in the form of increasing Regional Original Revenue from existing sources or that have been running so far, while extensification policies and efforts in this collection are in the form of finding and exploring new sources of regional original revenue within the limits of the provisions of the law. Efforts to intensify and extensify sources will greatly coordinate the institutions that produce PAD sources and the creativity of the apparatus (Ibnu Rejo, 2005).

Regional Original Revenue (PAD) is a source of regional revenue that comes from sources within the region itself, which is collected based on applicable laws. This requires the regions to improve their ability to explore and manage sources of regional revenue, especially those sourced from Regional Original Revenue. Increasing Regional Original Revenue (PAD) must absolutely be carried out by the Regional Government in order to be able to finance its own needs, so that the dependence of the Regional Government on the Central Government is reduced and in the end the region can be independent.

Kristiadi (1992) suggested that the ideal sources of financing related to PAD include: (1) Regional Original Revenue should be more focused on extensification and intensification of levy sources, this is considering that the levy is closely related to direct services to the community, thus it is hoped that it can simultaneously spur the improvement of services, and; (2) Regional taxes are enough to be determined in a limited manner on objects that are quite potential, for taxes that are less potential should be abolished.

The implementation of the collection policy (taxes and levies) will be successful or fail depending on the quality of the local government's administration and how realistic the policy is formulated based on the available resources, as well as the spirit and spirit of the apparatus, especially the leaders. The quality of local government administration can be improved by providing briefings through trainings both at home and abroad in order to be better able to read the meaning of their own policies and their impact on the economy and be responsive to community demands.

According to Mardiasmo (2001) "Regional Tax is a tax collected by the region based on regulations set by the region (through regional regulations) for the purpose of household financing of the Regional Government". Meanwhile, Zain and Hidayat (2002) said "Regional Tax, hereinafter referred to as tax, is a mandatory contribution made by an individual or entity to a region without a balanced direct return, which can be imposed based on the applicable laws and regulations, the proceeds of which are used to finance the implementation of local government and regional development". So it can be concluded that regional taxes are taxes collected and managed by a region, and their implementation is regulated by regional regulations, and the tax proceeds are used to finance routine expenditures and regional development.

According to Malang Regency Regional Regulation Number 7 of 2023, what is meant by a restaurant is a facility for providing food and/or beverage services for a fee. Article 21 explains the sale, delivery, and/or consumption of Food and/or Beverages as referred to in Article 20 letter a includes Food and/or Beverages provided by: Restaurants that at least provide food and/or beverage serving services in the form of tables, chairs, and/or eating and drinking utensils

3. RESEARCH METHODS

The research is descriptive analysis, namely managing and describing the data that is studied systematically, understanding and analyzing the data. The type of research used is field research, in this case the data or sources obtained are sourced from the Regional Government in Malang Regency in particular and the Regional Revenue Agency as primary data. Meanwhile, secondary data is obtained from books on Regional Original Revenue (PAD), and Regional Governments and related regulations. The informants in the study included authorized officials consisting of the Regional Secretary of the Malang Regency Regional Government, the Head of the Malang Regency Regional Revenue Agency. The data analysis technique in the study uses techniques developed by McNabb (2002), namely

Grouping the data according to key constructs, Identifying bases for interpretation, Developing generalizations from the data, Testing Alternative interpretations and Forming and/ or refining generalizable theory from case study.

4. RESULTS AND DISCUSSION

Implementation of Restaurant Tax Collection in Increasing PAD in Malang Regency

The increase in Regional Original Revenue is a consequence of the implementation of regional autonomy, for which the Malang Regency Government has carried out various policies. The policy regarding the increase in Regional Original Revenue seems to be closely related to the pattern of fiscal relations between the Central Government and the Regional Government. The pattern of financial relations is nothing but about the authority of the regions to explore and manage their own sources of income, the balance system, and the tax and non-tax revenue sharing system. One of the sources of Regional Original Revenue in Malang Regency is the Regional Levy. From year to year the Regional Levy in Malang Regency shows a significant increase that even exceeds the target that has been set.

In general, the policy of increasing Regional Original Revenue from the Regional Tax and Levy sector carried out by the Malang Regency Government is a policy in the form of intensification. Intensification is intended as a policy of the Malang Regency Government to intensify existing Regional Tax and Levy objects so that they can provide maximum results. The implementation of autonomy requires the readiness of regional financial capabilities to finance government and development activities. Empowerment of regional revenue sources from Regional Taxes is an interesting discourse for the regions. The success of Regional Tax empowerment is determined by an understanding of the factors that affect the level of revenue. Regional economic growth, the level of welfare, the level of ability to pay taxes, the relationship between the level of availability of general physical infrastructure and the demand for land and the relationship between the number of population and the level of demand for residential land are various determinants that affect the amount of Regional Tax revenue.

Regional Original Revenue (PAD) is the backbone for financing the implementation of regional autonomy, and in this context the most important aspect in regional financial independence, especially in Malang Regency. One of the components of Regional Original Revenue (PAD) in Malang Regency is Regional Tax, especially Restaurant Tax. To find out the amount of contribution of the Restaurant Tax Levy to the Original Revenue of Malang Regency from 2021 to 2024, you can see the following table.

Table 2 Restaurant Tax Contribution to Malang Regency PAD 2021 – 2024

Num	Year	Restaurant Tax (Rp)	PAD (Rp)	%
1	2021	9,728,406,468	669,361,940,837	1.45%
2	2022	14,331,809,970	300,698,640,479	4.77%
3	2023	18,405,214,677	838,333,980,666	2.20%
4	2024	124,600,000,000	908,015,796,880	13.72%
Average		41,766,357,779	679,102,589,716	5.53%

Policies regarding Regional Taxes (specifically Restaurant Tax) in Malang Regency are inseparable from the pattern of fiscal relations between the Central and Regional Governments. This kind of relationship pattern is none other than related to the decentralized policy model that tends to use a top-down approach. It should also be realized that the top-down model at that time was the only choice of decision-makers at the central level to face a political situation that was prone to national disintegration. As a consequence of the decentralization policy which tends to be a top-down model at the time of its implementation, of course, various ideas regarding technical implementation will emerge from the Central Government. Because the Central Government often acts as an initiator, it is not surprising that most of the financial resources are still controlled by the Central Government, so regional fiscal independence is very difficult to become a reality. This happened to the fiscal decentralization policy in Malang Regency, such as the restaurant tax issue, which has become a source of revenue for the Malang Regency Regional Government.

Active participation from the community is an important element in development. Development, which includes aspects of political, economic, and socio-cultural life, is only successful if it is an activity that involves the participation of all people in one country. Likewise, the implementation of Regional Taxes/Levies in Malang Regency, this participation is very necessary in actively registering and paying Restaurant Taxes.

For the mechanism of collecting Restaurant Tax in Malang Regency using the Direct Collection and Collection Through Device processes. The picture that occurs in community involvement to realize Regional Autonomy is interpreted into all mechanisms for collecting and withdrawing taxes from the community. In Malang Regency, community participation can be seen from the amount of Restaurant Tax revenue. This collection mechanism is more emphasized on public awareness in receiving and acting actively in increasing Restaurant Tax revenues

Regarding regional revenues from the Regional Tax Sector, especially Restaurant Tax in the Malang Regency Government, regional revenues from this sector are beginning

to grow and need to be increased with all the capabilities and potentials they have, in order to realize independent Regional Autonomy. The ability of this region in terms of finance is starting to show its potential, supported by the participation of its people who are starting to grow. This, when viewed in terms of revenue from the Malang Regency Government, shows that Restaurant Tax Revenue has increased, from 2021 to 2024.

The contribution of Restaurant Tax to Regional Taxes during the period 2021-2024 as a whole as seen in Table 2 only reached an average of 5.53%. Although overall from year to year during the 2021-2024 fiscal year period, the contribution of Restaurant Tax to Malang Regency Regional Original Revenue revenue fluctuates, the increase in the realization of Restaurant Tax has been able to help the implementation of local government activities, both routine and development activities.

In the implementation of the regional autonomy policy in Indonesia which has been enacted in January 2001, the regional financial aspect of the Regional Original Revenue source, especially from the tax sector, must be improved in an orderly and planned manner so as not to burden the economic activities of the community, but can revive the real economic sector of the community in Malang Regency. In order to achieve the contribution of Regional Original Revenue that is comparable to countries that have been established with the level of regional autonomy, in addition to the ability of the region, political will from the Central Government is needed to provide wider authority for the regions to explore the resources they have.

Although the contribution of Restaurant Tax to the Original Regional Revenue of Malang Regency fluctuates every year, with the realization of Restaurant Tax which tends to increase, of course, it can give little meaning to the Malang Regency Government in intensifying and expanding service activities as a form of regional autonomy. This data as a whole can mean that the Restaurant Tax policy in Malang Regency does not bring negative consequences to the economic activities of the people of Malang Regency.

Table 2 shows that the average increase in Restaurant Tax Revenue. The average growth of Restaurant Tax from the 2021 fiscal year to 2024 achieved by the Malang Regency Government is 5.53% or. This condition shows that the Malang Regency Government is able to increase the growth rate of PAD from the Restaurant Tax sector as a starting point in striving for independent regional finance, as a follow-up to Regional Autonomy.

Obstacles to the implementation of Restaurant Tax Collection in Increasing PAD in Malang Regency

Most policies are in the form of regulations and others are in the form of provisions, so it requires an implementation process to show results (outputs) and the policy problems are not only limited to real realization but also have a relationship with the consequences or impacts that will be seen in the implementation of the policy (Islamy, 1997). Every policy actually contains the risk of failure (policy failure) as stated by Abdul Wahab (1997). These failures usually fall into two categories, namely non-implementation and unsuccessful implementation.

Obstacles to the implementation of restaurant tax collection in increasing the PAD of Malang Regency can be in the form of:

- a. Low taxpayer awareness: Many restaurateurs do not pay taxes or are in arrears of taxes.
- b. Lack of supervision: Many restaurants or restaurants operate without a permit or register.
- c. Lack of socialization: The public does not know the benefits of paying taxes.
- d. Lack of bookkeeping: Small and medium-sized restaurants often don't keep bookkeeping.
- e. Manipulated transactions: Taxpayers deposit, calculate, and pay taxes themselves, resulting in data manipulation.

The deterrent factor faced by the Malang Regency Regional Revenue Agency in collecting restaurant taxes is the lack of socialization carried out by the Madiun Regency Regional Revenue Agency to the community. Socialization for taxpayers that has been carried out so far can be through invitations/tests, electronic media such as radio broadcasts to invite the public to pay taxes. With the lack of socialization to the community, people are less aware of the importance of paying taxes. So far, the community considers that paying taxes, especially restaurant taxes, is not mandatory, although some people also have the awareness to pay taxes, but the problem is that there are still taxpayers who do not pay in an orderly manner. This is because the socialization carried out by the Regional Revenue Agency of Malang Regency is still lacking, there are still taxpayers who have not received socialization about the collection of restaurant taxes from the Regional Revenue Agency of Malang Regency which causes the community/taxpayers not to understand the importance of paying taxes.

According to Law No. 28 of 2007 concerning the Third Amendment to Law No. 6 of 1983 concerning General Provisions and Taxation Procedures, taxes are mandatory contributions to the state that are owed by individuals or entities that are coercive under the Law, by not getting direct rewards and used for state purposes for the greatest possible prosperity of the people. Based on the definition of tax, the public should understand that paying taxes is an obligation that if not implemented will be sanctioned by the government, thus causing a deterrent effect for people who do not pay taxes. It is hoped that later the Regional Revenue Agency of Malang Regency as an agency of the Malang Regency Government will be responsible for the implementation of restaurant tax collection to conduct socialization more often to the entire community. So that the public knows about the importance of paying taxes, especially restaurant taxes.

The level of taxpayer awareness is also an important factor in the implementation of a policy, because a high level of awareness will help the policy implementation process, but if the level of awareness is low, what happens is the opposite, namely hindering the policy implementation process. In this case, taxpayers' awareness to pay taxes at the Regional Revenue Agency of Malang Regency is still low, many taxpayers are still in arrears, so the officer gives a letter of reprimand.

The inhibiting factors related to public awareness to pay taxes, including the policy implemented, contain many holes, in its implementation it does not pay attention to technical problems. This is seen from the lack of taxpayer awareness to be orderly in paying taxes. Taxpayers must be given a warning letter first before they want to carry out their tax obligations. Then taxpayers' awareness is also low to report every evidence of restaurant business receipts to the Malang Regency Regional Revenue Agency. The regulations given by the Regional Revenue Agency currently require restaurant taxpayers to submit a bill from each sales proceed, so that fraud does not occur when reporting SPTPD. Thus, the level of awareness of taxpayers in paying taxes is low, so tax revenue is not optimal. Therefore, the role of tax officers and authorized authorities is also needed to be able to conduct a thorough socialization to the wide tax authorities about the importance of paying taxes.

5. CONCLUSION

Policies regarding Regional Taxes (specifically Restaurant Tax) in Malang Regency are inseparable from the pattern of fiscal relations between the Central and Regional Governments. This kind of relationship pattern is none other than related to the

decentralized policy model that tends to use a top-down approach. The contribution of Restaurant Tax to Regional Taxes during the period 2021-2024 as a whole only reached an average of 5.53%. Although overall from year to year during the 2021-2024 fiscal year period, the contribution of Restaurant Tax to Malang Regency Regional Original Revenue revenue fluctuates, the increase in the realization of Restaurant Tax has been able to help the implementation of local government activities, both routine and development activities. Although the contribution of Restaurant Tax to the Original Regional Revenue of Malang Regency fluctuates every year, with the realization of Restaurant Tax which tends to increase, of course, it can give little meaning to the Malang Regency Government in intensifying and expanding service activities as a form of implementing regional autonomy.

Obstacles to the implementation of restaurant tax collection in increasing the PAD of Malang Regency can be in the form of: a. Low taxpayer awareness: Many restaurant entrepreneurs do not pay taxes or are in arrears of taxes. b. Lack of supervision: Many restaurants or restaurants operate without a license or register. c. Lack of socialization: The public does not know the benefits of paying taxes. d. Lack of bookkeeping: Small and medium-sized restaurants often do not keep bookkeeping. e. Manipulated transactions: Taxpayers deposit, calculate, and pay taxes themselves, resulting in data manipulation.

REFERENCES

- Booth, A. (1993). *Upaya-upaya untuk mendesentralisasikan kebijakan perpajakan; Masalah kemampuan perpajakan, usaha perpajakan dan perimbangan keuangan*. In C. Mc Andrews & I. Amal (Eds.), Rajawali Pers.
- Halim, A. (2004). *Manajemen keuangan daerah*. UPP AMP YKPN.
- Ibnu Rejo, S. (2005, November 1–3). *Pentingnya intensifikasi dan ekstensifikasi pendapatan asli daerah untuk meningkatkan otonomi Dati II* [Paper presentation]. Seminar Nasional AIPI XIII, Bangkinang, Riau, Indonesia.
- Islamy, M. I. (1997). *Prinsip-prinsip perumusan kebijakan negara*. Bumi Aksara.
- Kaho, J. R. (1997). *Prospek otonomi daerah di Negara Republik Indonesia*. Rajawali Press.
- Kristiadi, J. B. (1992). *Hubungan keuangan pusat dan daerah*. JIIS.
- Kuntana, M. (1994). *Pokok-pokok pemerintah daerah otonomi dan wilayah administratif*. Armico.
- Mardiasmo. (2001). *Perpajakan*. Liberty.
- McNabb, D. E. (2002). *Research method in public administration and nonprofit management: Quantitative and qualitative approaches*. M.E. Sharpe.

Pontjowinoto, D. (1991). Alternatif reformasi kebijakan dan manajemen keuangan daerah. *Prisma*, 8, 40–60.

Wahab, S. A. (1997). *Analisis kebijakan: Dari formulasi ke implementasi kebijakan negara*. Bumi Aksara.

Zain, M., & Hidayat, D. S. (2002). *Himpunan undang-undang perpajakan*. PT Citra Aditya Bhakti.