

## Comparative Analysis of Local Taxes in The Surabaya City Area

Melly Yuliana <sup>1\*)</sup>, Vincentia Devina Setyawati <sup>2)</sup>,

<sup>1,2</sup> Accounting Department, Universitas Katolik Darma Cendika, Surabaya, Indonesia

<sup>1)</sup> melly.yuliana@student.ukdc.ac.id, <sup>2)</sup> vincentia.devina@ukdc.ac.id

\* Corresponding Author: vincentia.devina@ukdc.ac.id

### Abstract:

The Regional Government requires funding from Regional Original Income (PAD) to carry out equitable development in order to improve community welfare. Funding can come from regional taxes such as Hotel Tax, Restaurant Tax, Entertainment Tax, Street Lighting Tax which can be allocated evenly for regional development. Taxpayers are still not fully aware and contribute to paying regional taxes. This study aims to determine the comparison of regional taxes in the Surabaya City area for the period 2019-2023. This research approach uses a descriptive qualitative approach method through case studies by collecting data through observation, interviews, and documentation studies. The results obtained from this study are that the highest regional tax revenues are in the Central Surabaya area, followed by the second in the East Surabaya area, followed by the South Surabaya area, West Surabaya and the smallest tax is in the North Surabaya area. The types of taxes with the highest revenues in the City of Surabaya can be ranked as follows, the first is restaurant tax, the second is hotel tax, the third is parking tax, the fourth is entertainment tax, and the smallest is street lighting tax for the Surabaya city area.

**Keywords:** Regional Original Income (PAD), Regional Tax, Contribution, Funding

### Article History:

Received : March 05, 2025

Revised : April 10, 2025

Accepted : May 03, 2025

### INTRODUCTION

Indonesia implements a regional autonomy system to create a good governance system, because Indonesia is an archipelago whose territory is vast and the Indonesian government is divided into several regions so as to enforce existing policies of regional autonomy and fiscal decentralization. The existence of fiscal decentralization and regional autonomy implemented in Indonesia is able to improve the lives of a prosperous and sustainable society (Christia & Ispriyarso, 2019). According to Fartini (2022) defines regional autonomy as the authority given by the central government to regions, both districts and cities to regulate, manage, and develop their own businesses according to the capabilities of their regions based on applicable laws and regulations. Regional autonomy is very important to be implemented in the government system and Rahayu & Mildawati (2023) state that the implementation of regional autonomy can provide freedom for local governments to improve the lives of prosperous people and realize equitable development.

Local governments need funding from Regional Original Revenue (PAD) to carry out equitable development and improve community welfare. According to Rahman et al., (2024) defines PAD as the revenue of a region obtained from local revenue sources and collected based on local regulations in accordance with existing provisions. PAD revenue is supported by local taxes (Paramitadewi, 2017). According to Maloka et al., (2024) local taxes are taxes given to the regions for contributions from individual and corporate taxpayers. Local taxes are a source of funds that have the potential to increase PAD.

Surabaya City Government in handling all matters related to local revenue requires the existence of the Surabaya City Regional Revenue Agency (BAPENDA). Surabaya City is the second largest metropolis in Indonesia and currently the Surabaya area is inhabited by more than 3 million people with a total of 31 sub-districts and 154 villages spread across five regions namely North Surabaya, East Surabaya, South Surabaya, West Surabaya, and Central Surabaya. Surabaya has a contribution to the economy because it has enormous potential in increasing people's income (Ulfah et al., 2020). Based on data from Bapenda of Surabaya City Government from 2019 to 2023, it shows that the realization of local taxes in the Surabaya City area changes every year, this can be seen in the following Table 1:

**Table 1.**  
**Table of Local Tax Realization in Surabaya City Region**

Surabaya City Region	2019	2020	2021	2022	2023
North Surabaya	43.760.897.921	25.395.730.981	24.502.620.882	38.543.655.943	51.422.399.377
East Surabaya	178.587.193.186	104.406.642.895	114.605.380.724	177.877.272.013	209.511.097.050
South Surabaya	181.927.604.857	92.098.622.572	96.157.211.318	161.483.709.340	201.544.467.942
West Surabaya	128.202.424.816	70.105.143.128	88.301.272.042	151.417.016.229	198.100.264.331
Surabaya Center	489.510.071.487	221.381.526.892	237.616.266.667	399.077.162.247	490.652.982.701
<b>Total Local Tax</b>	<b>1.021.988.192.267</b>	<b>513.387.666.468</b>	<b>561.182.751.633</b>	<b>928.328.815.772</b>	<b>1.151.231.211.401</b>

Source : BAPEDA

Based on the data obtained from Bapenda, it can be concluded that the average realization of local taxes from 2019 to 2023 is -4%. This result was influenced by a drastic decrease in local tax revenue in 2020 due to the outbreak of the Covid pandemic that year. The development of local tax revenue can be seen in Table 1. which shows that the Central Surabaya region on average contributes the most to local taxes by 44% and the North Surabaya region contributes the least to local taxes by 4%. Based on the background above, the problem formulation that will be discussed by researchers is how does local tax compare in the Surabaya City area in 2019-2023?

## LITERATURE REVIEWS

### 1) Local Revenue

According to (Riswati, 2022) states that PAD is revenue received by the Regional Government consisting of taxes, regional levies, separated regional management results, and other legal regional revenues. PAD is a regional revenue that comes from the region itself and proves that the Regional Government does not depend on the Central Government because it is financially independent. According to Sitakar & Syarvina (2024) state that the function of PAD is a measure to evaluate the utilization of the wealth of each region and this statement is also supported by Sudarmana and Sudiarta (2020) that the Regional Government must maximize PAD by finding potential sources of income and utilizing PAD sources.

### 2) Local Tax

According to Sugiarti (2021) states that local taxes are a source of PAD that plays a role in increasing the ability of local finances to finance the implementation of local government and public services. Local tax subjects are individuals who are in Indonesia for more than 183 days, entities domiciled in Indonesia, undivided inheritance, and all residents in Indonesia who can be subject to VAT (Value Added Tax).

### 3) Hotel Tax

According to Widjaya et al., (2018) states that hotel tax is a tax regulated by the local government which is imposed on income from accommodation service businesses in the form of hotels, inns. Hotel is a building that provides lodging services, food, drinks for the public or tourists that are managed commercially with regard to profit and loss. Hotel taxes are used to finance and improve infrastructure development and the quality of hotel services, promote tourism destinations so as to increase the growth of the public facilities sector, and develop public facilities to improve people's welfare. The hotel tax object is a tax imposed on services that have been provided by the hotel, such as supporting services that are the completeness of the hotel in providing comfort to visitors, sports and entertainment facilities, telephone facilities, internet, and other facilities (Marliana et al., 2022). Hotel tax also has exempted objects, such as dormitory residence services organized from the government and local government, rental services for apartments and condominiums used as residences, residence services in educational centers and religious activities, residence services in hospitals and social institutions, namely nursing homes and orphanages, travel agency services and tourist trips provided by hotels for the benefit of the general public. Hotel tax subjects are individuals or entities that make payments to hotel entrepreneurs and hotel taxpayers are individuals or entities that own the hotel business (Candrasari & Ngumar, 2016). The basis for imposing hotel tax is the amount paid by visitors to the hotel, where the hotel tax rate is set at 10%.

### 4) Restaurant Tax

According to Putra (2019) states that restaurant tax is a local levy imposed on food sales in restaurants, so customers who make purchases of food and drinks will pay the restaurant tax. Restaurant is a place of business that provides food and drinks to its customers with the aim of making a profit. The restaurant tax object is a tax imposed on services that have been provided by the restaurant, such as the sale of food and beverages consumed by customers (Marliana et al., 2022). Restaurant tax also has exempted objects, such as services whose sales value does not exceed the limit set by Regional Regulation, services whose management is under one management with the hotel, and other tax objects that have been determined in the Regional Regulation. According to Buana (2014) states that the subject of restaurant tax is restaurant consumers who enjoy the service facilities provided by the restaurant and the taxpayer

is an individual or entity that has a business over restaurants, cafes, and others. Taxpayers can appoint someone to carry out these rights with a power of attorney, and the taxpayer's representative is responsible for paying taxes owed, so that taxpayers carry out tax obligations in accordance with statutory regulations. The basis for imposing restaurant tax is the amount paid by visitors to the restaurant, where the restaurant tax rate is set at 10%.

### **5) Entertainment Tax**

According to Yulia (2020) states that entertainment tax is a tax levied by the local government on the organization of entertainment imposed on individuals and entities that enjoy entertainment, including performances, games. Entertainment tax is included in the Goods and Services Tax (PBJT). Entertainment is an activity in the form of music, games, performances, and others that can be enjoyed by many people. The entertainment tax object is a tax imposed on entertainment services, which includes the following: A movie or audio-visual spectacle that is watched live at a specific location ; Art, music, dance, and fashion performances ; Beauty contest, bodybuilding contest ; Exhibitions, circus, acrobatics and magic shows ; Horse racing, motorized vehicle races, games of skill ; Sports games using venues and equipment for sports and fitness ; Recreational water rides, ecological rides, educational rides, cultural rides, snow rides, game rides, fishing, agritourism, and zoos ; Massage and reflexology parlor ; Discotheques, karaoke, nightclubs, bars, and steam baths/spas.

Entertainment tax also has exempted objects that are free of charge, such as the promotion of traditional culture, community service activities, and other arts and entertainment activities. Entertainment tax subjects are individuals and entities that make payments to entertainment organizers for entertainment that has been enjoyed and entertainment taxpayers are individuals and entities that organize entertainment. The basis for the imposition of entertainment tax is the amount paid by visitors to entertainment organizers, where PBJT rates such as folk arts and entertainment that must be preserved are 10%, specifically PBJT on karaoke, discotheques, nightclubs, bars, spas and the like are subject to a rate of 50%.

### **6) Street Lighting Tax**

According to Mandagi et al., (2018) states that street lighting tax is a tax imposed on the use of electricity, both self-generated, namely power plants and those obtained from PLN and not PLN. The subjects of street lighting tax are individuals and entities that use electricity. The object of street lighting tax is the use of electricity for lights. The taxpayer of street lighting is the electricity provider if the electricity comes from other sources, such as PLN and the tax collection is also carried out by PLN. The amount of street lighting tax payable is calculated based on the capacity of the electricity usage of PLN customers. Part of the street lighting tax revenue is allocated to provide street lighting. The road lighting tax rate is set at 10%, while specifically the use of electricity from other sources by industry, petroleum and natural gas mining is set at a rate of 3% and the use of self-generated electricity by industry and non- industry is set at 1.5%.

### **7) Parking Tax**

According to Subagiyo (2018) states that parking tax is a tax imposed on the organization of off-street parking lots, both related to the main business and provided as a business, such as the provision of motor vehicle storage, vehicle garages, parking buildings and parking lots. Parking is the state of a stopped vehicle that is temporarily left by the driver. Parking tax is a type of Specific Goods and Services Tax (PBJT) imposed on the business of providing parking services. Parking tax has exempted objects which are as follows: Implementation of parking lots by the Government and Local Government, Organization of parking lots in offices that are only used by their own

employees, Implementation of parking lots by embassies, consulates, and representatives of foreign countries with the principle of reciprocity, Implementation of other parking lots regulated by Regional Regulations

The subject of parking tax is an individual or entity that parks a motorized vehicle and the parking taxpayer is the party that organizes the parking lot. The basis for imposing parking tax is the amount paid by visitors to the parking organizer, where the parking tax rate is set at 10%.

## RESEARCH METHODOLOGY

This research was conducted at the Surabaya City Regional Revenue Agency (BAPENDA) which is located at Jalan Jimerto No. 25-27 Surabaya. The object of research studied by the author is Hotel Tax, Restaurant Tax, Entertainment Tax, Street Lighting Tax, Parking Tax in Surabaya City in 2019-2023. This research uses a descriptive qualitative research approach through a case study used to determine the comparison of local taxes in the Surabaya City area. The data sources used in this research are primary data and secondary data. Primary data in this study uses a direct interview method with Bapenda and secondary data that is time series from 2019 to 2023. This research data was obtained from the Surabaya City Regional Revenue Agency (BAPENDA).

### Data Collection Technique

Data collection techniques in this study used two methods, namely documentation and interview techniques. Researchers used documentation techniques to obtain local tax target and realization data in the Surabaya City area from 2019 to 2023 from documents in the Surabaya City Bapenda office. According to (Damanik & Napitupulu, 2024) states that a comparative analysis of local taxes in the Surabaya City area can be obtained using the Revenue Quotient of Tax (RQTAX) formula as follows:

$$RQ_{TAX} = \frac{RTAX_r / RTAX_n}{TOTAX_r / TOTAX_n}$$

Description:

RTAX <sub>r</sub>	= Realization of revenue from the i-th local tax source in the area Surabaya
RTAX <sub>n</sub>	= Revenue realization of i-th local tax source in Surabaya City
TOTAX <sub>r</sub>	= Total realization of all local taxes per region in Surabaya City
TOTAX <sub>n</sub>	= Total realization of all local taxes per region in Surabaya City

Based on this formula, the measurement of the RQTAX value has 3 (three) classifications that can identify a region's tax as superior, namely as follows:

- If  $RQ_{TAX} > 1$ , it shows that the level of local tax sources at the regional level is greater than the same source of revenue in Surabaya City, so it is highly recommended to be optimized in setting local tax revenue targets as a source of revenue for Regional Original Revenue.
- If  $RQ_{TAX} < 1$ , it indicates that the level of certain local tax sources at the regional level is more than the same source of revenue in Surabaya City, so it is less recommended to be optimized in setting local tax revenue targets as a source of revenue for Local Revenue.
- If  $RQ_{TAX} = 1$ , it indicates that the level of a particular local tax source at the regional level is equal to the same revenue source in Surabaya City.

Research conducted by researchers to analyze and process existing data using the Microsoft Excel 2019 application through formulas from comparing local tax sources.

### Data Analysis Technique

This research uses descriptive qualitative data analysis techniques. Descriptive analysis is able to provide an overview of the situation and help researchers to provide conclusions. The stages are as follows:

1. Collecting local tax data for Surabaya City in 2019-2023
2. Analyzing local tax revenue per Surabaya City region in 2019-2023.
3. Calculating the superiority of local taxes per region of Surabaya City in 2019-2023
4. Conducting a comparative analysis of local taxes in the Surabaya City area in 2019-2023.

## RESULTS AND DISCUSSION

### Local Tax Revenue North Surabaya Region

**Table 2. RQTAX Value of Tax Types in North Surabaya Region**

Source of Receipt	North Surabaya Region				
	2019	2020	2021	2022	2023
Hotel Tax	0,52	0,46	0,44	0,36	0,42
Restaurant Tax	0,88	0,83	0,87	0,97	1,00
Entertainment Tax	1,10	0,96	1,19	1,13	1,04
Street Lighting Tax	2,59	2,46	2,80	2,91	2,82
Parking Tax	3,05	2,92	3,08	3,38	3,16

Source : BAPEDA

Based on Table 2. we can see that the type of tax in the North Surabaya area that is most superior is parking tax, because in this area it focuses more on trade and industry, so there are many vehicles that require parking in this area. The less superior taxes are hotel tax and restaurant tax, because in the region there are not too many hotel and restaurant tax objects that affect tax revenue in the North Surabaya City area.

### Local Tax Revenue East Surabaya Region

**Table 3. RQTAX Value of Tax Types in East Surabaya Region**

Source of Receipt	East Surabaya Region				
	2019	2020	2021	2022	2023
Hotel Tax	0,67	0,73	0,77	0,70	0,73



Source of Receipt	East Surabaya Region				
	2019	2020	2021	2022	2023
Restaurant Tax	1,19	1,15	1,14	1,19	1,17
Entertainment Tax	1,02	0,96	1,05	1,03	1,03
Street Lighting Tax	0,98	1,03	1,08	1,07	1,22
Parking Tax	0,93	0,79	0,81	0,85	0,90

Source : BAPEDA

Based on Table 3. we can see that the most superior type of tax in the East Surabaya region is restaurant tax, because in this region there are more restaurant objects scattered than other Surabaya areas so that the nominal is greater than other types of taxes. Taxes that are less superior are hotel tax and parking tax, because in the region there are not too many hotel and parking tax objects that affect tax revenue in the East Surabaya City area.

#### Local Tax Revenue South Surabaya Region

**Table 4. RQTAX Value of Tax Types in South Surabaya Region**

Source of Receipt	South Surabaya Region				
	2019	2020	2021	2022	2023
Hotel Tax	1,23	1,14	0,94	0,96	0,85
Restaurant Tax	0,93	0,99	1,04	1,03	1,08
Entertainment Tax	0,80	0,71	0,79	0,94	1,07
Street Lighting Tax	1,69	1,35	1,40	1,09	1,11
Parking Tax	0,85	0,89	0,99	0,98	1,04

Source : BAPEDA

Based on Table 4. we can see that the type of tax in the South Surabaya area that is most superior is street lighting tax, because of the high need for street lighting, both residential areas, industries, and public roads. The less superior tax is entertainment tax, because in the region there are not too many entertainment objects such as malls, tourist attractions, and other entertainment that affect tax revenue in the South Surabaya City area.

### Local Tax Revenue West Surabaya Region

**Table 5. RQTAX Value of Tax Types in West Surabaya Region**

Source of Receipt	West Surabaya Region				
	2019	2020	2021	2022	2023
Hotel Tax	0,56	0,71	0,96	0,93	0,99
Restaurant Tax	1,18	1,04	1,00	1,03	1,01
Entertainment Tax	1,14	1,25	1,10	0,97	0,96
Street Lighting Tax	0,49	0,47	0,41	0,46	0,42
Parking Tax	1,23	1,25	1,10	1,07	1,01

Source : BAPEDA

Based on Table 5. we can see that the most superior type of tax in the West Surabaya region is parking tax, because in this region there are more parking objects such as in malls, supermarket and others, so the tax revenue is greater than other taxes. The less superior tax is street lighting tax, because in the region there are not too many ports and buildings, so the revenue is smaller.

### Local Tax Revenue Central Surabaya Region

**Table 6. RQTAX Value of Tax Types in Central Surabaya Region**

Source of Receipt	Central Surabaya Region				
	2019	2020	2021	2022	2023
Hotel Tax	1,19	1,22	1,21	1,24	1,24
Restaurant Tax	0,92	0,94	0,93	0,89	0,89
Entertainment Tax	1,02	1,06	1,00	1,01	0,97
Street Lighting Tax	0,74	0,84	0,83	0,95	0,91
Parking Tax	0,83	0,84	0,84	0,82	0,80

Source : BAPEDA

Based on Table 6. we can see that the most superior type of tax in the Central Surabaya area is hotel tax, because in this area there are many hotel objects and



strategic business locations located in the center that can reach many people, so the nominal is greater than other types of taxes. The less superior tax is parking tax, because in the region there are not too many parking tax objects that affect tax revenue in the Central Surabaya City area.

### Comparison of Regional Taxes in the Surabaya City Area

**Table 7. Average RQTAX Value of Tax Types per Region 2019 - 2023**

No.	Revenue Source	Average RQ Tax Value of Local Tax Types per Region 2019 - 2023				
		North Surabaya	East Surabaya	South Surabaya	West Surabaya	Central Surabaya
1	Hotel Tax	0,44	0,72	1,02	0,83	1,22
2	Restaurant Tax	0,91	1,17	1,01	1,05	0,91
3	Entertainment Tax	1,08	1,02	0,86	1,08	1,01
4	Street Lighting Tax	2,72	1,08	1,33	0,45	0,85
5	Parking Tax	3,12	0,86	0,95	1,13	0,83
<b>TOTAL</b>		1,65	0,97	1,04	0,91	0,97

Source : BAPEDA

Based on Table 7. it can be seen that the North Surabaya region is in first place in the acquisition of superior tax types compared to other regions. Based on the average local tax revenue from 2019 to 2023, the superior tax types in the North Surabaya region are entertainment tax with an RQTAX of 1.08, street lighting tax with an RQTAX of 2.72, and parking tax with an RQ(TAX) of 3.12. Based on the tax criteria with  $RQTAX > 1$ , this result can be said to be superior. We can also see that based on the criteria with  $RQTAX < 1$  there are types of taxes that cannot be said to be superior to be optimized such as hotel tax with RQ(TAX) acquisition of 0.44, and restaurant tax with RQTAX acquisition of 0.91.

The East Surabaya region is in third place in the acquisition of superior tax types compared to other regions. Based on the average local tax revenue from 2019 to 2023, the superior tax types in the East Surabaya region are restaurant tax with an RQTAX of 1.17, entertainment tax with an RQTAX of 1.02, and street lighting tax with an RQ(TAX) of 1.08. Based on the tax criteria with  $RQTAX > 1$ , this result can be said to be superior. We can also see that based on the criteria with  $RQTAX < 1$  there are types of taxes that cannot be said to be superior to be optimized such as hotel tax with RQ(TAX) of 0.72, and parking tax with RQTAX of 0.86.

The South Surabaya region is in second place in the acquisition of superior tax types compared to other regions. Based on the average local tax revenue from 2019 to 2023, the superior tax types in the South Surabaya region are hotel tax with an RQTAX of 1.02, restaurant tax with an RQTAX of 1.01, and street lighting with an RQ(TAX) of 1.33. Based on the tax criteria with  $RQTAX > 1$ , this result can be said to be superior. We can also see that based on the criteria with  $RQTAX < 1$  there are types of taxes that cannot be said to be superior to be optimized such as entertainment tax with

the acquisition of RQ(TAX) of 0.86, and parking tax with the acquisition of RQTAX of 0.95. This can be a reference for the Surabaya City Government to pay attention to the South Surabaya area, especially on the objects of hotel tax, restaurant tax, and street lighting tax as a source of local revenue so that it will have an impact on increasing Regional Original Revenue (PAD) in Surabaya City.

The West Surabaya region is in fifth place in the acquisition of superior tax types compared to other regions. Based on the average local tax revenue from 2019 to 2023, the superior tax types in the West Surabaya region are restaurant tax with an RQTAX of 1.05, entertainment tax with an RQTAX of 1.08, and parking tax with an RQ(TAX) of 1.13. Based on the tax criteria with RQTAX > 1, this result can be said to be superior. We can also see that based on the criteria with RQTAX < 1 there are types of taxes that cannot be said to be superior to be optimized such as hotel tax with RQ(TAX) acquisition of 0.83, and street lighting tax with RQTAX acquisition of 0.45.

The Central Surabaya region is in fourth place in the acquisition of superior tax types compared to other regions. Based on the average local tax revenue from 2019 to 2023, the superior tax types in the Central Surabaya region are hotel tax with an RQTAX of 1.22, and entertainment tax with an RQTAX of 1.01. Based on the criteria of taxes with RQTAX > 1, this result can be said to be superior. We can also see that based on the criteria with RQTAX < 1 there are types of taxes that cannot be said to be superior to be optimized such as restaurant tax with RQTAX of 0.91, street lighting tax with RQTAX of 0.85, and parking tax with RQ(TAX) of 0.83.

## CONCLUSION

1. The highest local tax revenue in Surabaya City is in the Central Surabaya area, the second highest local tax revenue is in the East Surabaya area, the third highest local tax revenue is in the South Surabaya area, the fourth highest local tax revenue is in the West Surabaya area, and the smallest local tax revenue in Surabaya City is in the North Surabaya area.
2. The highest type of tax revenue in Surabaya City is restaurant tax, the second highest type of tax revenue is hotel tax, the third highest type of tax revenue is parking tax, the fourth highest type of tax revenue is entertainment tax, and the smallest type of tax revenue in Surabaya City is street lighting tax.
3. Available data from Surabaya City Regional Revenue Agency (BAPENDA) only Hotel Tax, Restaurant Tax, Entertainment Tax, Street Lighting Tax, Parking Tax in Surabaya City. Future researchers can make this research a reference for further research and can develop this research even better. Adding other types of taxes related to local revenue.

..

## REFERENCES

- Buana, R. A. (2014). *Pengaruh Ekstensifikasi dan Intensifikasi Pajak Restoran dalam meningkatkan Pajak Daerah pada Pemerintah Kota Bandung*. Universitas Widyatama.

- Candrasari, A., & Ngumar, S. (2016). Kontribusi Pajak Hotel dan Restoran terhadap Peningkatan Pendapatan Asli Daerah Kota Surabaya. *Jurnal Ilmu Dan Riset Akuntansi*, 5(2), 1–22.
- Christia, A. M., & Ispriyarso, B. (2019). DESENTRALISASI FISKAL DAN OTONOMI DAERAH Di INDONESIA. *LAW REFORM*, 15(1), 149. <https://doi.org/10.14710/lr.v15i1.23360>
- Damanik, N. D., & Napitupulu, I. H. (2024). Analisis Proyeksi dan Optimalisasi Keunggulan Pajak Daerah Sebagai Sumber Penerimaan Pendapatan Asli Daerah (PAD) Pemerintah Kota Sibolga. *Journal of Economic, Business and Accounting*, 7(5), 4685-4888.
- Fartini, A. (2022). Politik Hukum: Otonomi Daerah Pasca Amandemen UUD 1945 Upaya Menjaga Keseimbangan Antara Prinsip Unity dan Diversity. . *Jurnal Hukum Dan Keadilan*, 1(1), 1–11.
- Maloka, P. A., Abdillah, A., & Irawan, A. (2024). Pengaruh Efektivitas Pajak Reklame Terhadap Penerimaan Pajak Daerah di Kota Jakarta Barat. *Jurnal Pendidikan Tambusai*, 8(1), 359–369.
- Mandagi, J., Sabijono, H., & Walandouw, S. K. (2018). ANALISIS EFEKTIVITAS DAN KONTRIBUSI BEA PEROLEHAN HAK ATAS TANAH DAN BANGUNAN (BPHTB) TERHADAP PENDAPATAN ASLI DAERAH (PAD) PADA BADAN PENGELOLAAN PAJAK DAN RETRIBUSI DAERAH KOTA MANADO. *GOING CONCERN: JURNAL RISET AKUNTANSI*, 13(02). <https://doi.org/10.32400/gc.13.02.19628.2018>
- Marliana, M., Dhalimunthe, A. A., & Harahap, R. D. (2022). Analisis Pengaruh Pajak Hotel, Pajak Restoran dan Pajak Reklame terhadap Pendapatan Asli Daerah Kota Subulussalam. . *Jurnal Manajemen Akuntansi*, 2(4), 721–733.
- Paramitadewi, K. F. (2017). Pengaruh Beban Kerja dan Kompensasi terhadap Kinerja Pegawai Sekretariat Pemerintah Daerah Kabupaten Tabanan. *Elektronik Jurnal Manajemen*, 6(6), 3370–3397.
- Putra, R. E. (2019). ANALISIS KONTRIBUSI PAJAK HOTEL, PAJAK RESTORAN DAN PAJAK HIBURAN DALAM MENINGKATKAN PENDAPATAN ASLI DAERAH (PAD) KOTA BATAM TAHUN 2014-2018. *Measurement: Jurnal Akuntansi*, 13(2), 131. <https://doi.org/10.33373/mja.v13i2.2079>
- Rahayu, S. A., & Mildawati, T. (2023). Analisis Laju Pertumbuhan, Efektivitas, dan Kontribusi Penerimaan Pajak Reklame pada Pendapatan Asli Daerah Kota Surabaya. . *Jurnal Ilmu Dan Riset Akuntansi*, 12(5), 1–19.
- Rahman, Z., Amelia, R., & Zakaria, J. (2024). Kontribusi Pajak Daerah, Retribusi Daerah, dan Pendapatan Usaha Milik Daerah terhadap Pendapatan Asli Daerah di Kabupaten Maros. *Jesya*, 7(2), 1658–1669. <https://doi.org/10.36778/jesya.v7i2.1596>
- Riswati, R. (2022). Analisis Kebijakan Pengelolaan Pajak Daerah dalam Meningkatkan PAD di Kabupaten Bandung. . *Jurnal Ekonomi Dan Keuangan Publik (JEKP)*, 9(1), 12–22.

- Sitakar, B., & Syarvina, W. (2024). Analisis Penerimaan Pajak Reklame Guna Meningkatkan Pendapatan Asli Daerah di Badan Pendapatan Daerah Kota Medan. *Jurnal Riset Ilmu Manajemen Dan Kewirausahaan*, 2(1), 1–20.
- Subagiyo, A. (2018). Analisis Potensi Pajak Parkir dalam Meningkatkan Penerimaan Pajak Daerah di Kabupaten Karawang. *Jurnal Reformasi Administrasi*, 5(2), 158–164.
- Sugiarti, L. A. (2021). Analisis Penerimaan Pajak Bumi dan Bangunan (PBB) dan Bea Perolehan Hak Atas Tanah dan Bangunan (BPHTB) Terhadap Pendapatan Asli Daerah Kota Surabaya Periode Tahun 2016–2018. *Jurnal Mitra Manajemen*, 5(8), 502–514.
- Ulfah, N., Budisusanto, Y., & Hidayat, H. (2020). Analisis Spasial dan Temporal Terhadap Data Statistik Kependudukan Kota Surabaya Menggunakan Atlas Statistik dan Animasi Berbasis Waktu. *Jurnal Teknik ITS*, 8 2(2), 84–89.
- Widjaya, N., Susyanti, J., & Salim, M. A. (2018). Pengaruh Pajak Hotel, Pajak Reklame dan Pajak Parkir terhadap Pendapatan Asli Daerah Kota Malang Tahun 2015-2017. *Elektronik Jurnal Riset Manajemen*, , 14(7), 51–65.
- Yulia, I. A. (2020). Pengaruh Pajak Hiburan dan Pajak Reklame terhadap Pendapatan Asli Daerah: Studi Kasus pada BAPENDA Kota Bogor. *Jurnal Ilmiah Akuntansi Kesatuan*, 8(3), 333–338.