

Analysis of the potential and effectiveness of billboard tax collection in Mimika Regency

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Abstract

Purpose: This study aims to (1) assess the potential revenue from billboard tax in Mimika Regency, (2) evaluate the effectiveness of billboard tax collection based on annual revenue targets, and (3) determine its effectiveness based on the actual revenue potential.

Research/methodology: This research adopts a quantitative descriptive approach using secondary data from 2019 to 2024, collected from the Regional Revenue Agency (BAPENDA) of Mimika Regency. Data collection was conducted through documentation and interviews. Advertising tax potential was calculated using the formula $P=R \times S \times D \times PrP = R \times S \times D \times Pr$, while effectiveness was analyzed using standard ratios compared to both revenue targets and estimated tax potential.

Results: The billboard tax potential in Mimika Regency showed consistent growth, from IDR 3.9 billion in 2019 to IDR 6.2 billion in 2024. Tax revenue consistently exceeded annual targets, with an average effectiveness ratio of 107.71%, categorized as very effective. However, effectiveness based on potential was relatively low, averaging 60.81%, indicating a significant gap between potential and actual revenue collection.

Conclusions: While the tax collection based on set targets is highly effective, the overall revenue still falls short of the actual potential, reflecting underutilized sources. This implies the need for improved tax object data collection and more optimal revenue management.

Limitations: The study is limited to secondary data analysis from a single regional agency, which may not fully capture taxpayer compliance behavior or enforcement challenges.

Contribution: This study contributes to local fiscal policy by highlighting the gap between revenue potential and realization, offering insights for optimizing regional tax collection strategies.

Keywords: *Billboard Tax, Effectiveness, Local Revenue, Potential, Mimika Regency*

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1. Introduction

The era of regional autonomy, which was initiated by the government in the early 2000s through Law No. 22 of 1999, has provided local governments with greater flexibility to play a more significant role in providing services and infrastructure to improve the welfare of their communities without excessive interference from the central government. In 2004, Law No. 32 of 2004 was enacted to refine the previous regulations in line with the evolving perspective on regional autonomy. The primary objective of implementing the concept of regional autonomy is to enable regions to become self-sufficient in managing their income, expenditures, and other regional assets to foster higher regional economic growth and significantly improve other human development indices (Fernandes & Putra, 2022).

In managing their income to support regional development, local governments are guided by Law No. 18 of 1997 on regional taxes and levies, which was later revised by Law No. 28 of 2009. Despite being a decade into this new regional autonomy era, local governments have still not been able to provide the best services to the public. This is evident from the lack of infrastructure available, both in terms of quantity and quality. Generally, local governments have not been able to provide adequate infrastructure in roads, bridges, clean water, sanitation systems, healthcare, and education for their communities. In addition, poverty and unemployment levels have not been significantly addressed by government programs or well-planned and implemented activities.

The problems faced by local governments, in general, stem from the low fiscal capacity of the region and suboptimal management of local economic resources, as well as imbalances in the distribution of revenue from natural resources and other tax revenues (Pratiwi, 2019). On average, the contribution of local revenue (PAD) to the regional budget (APBD) is very small, ranging from 3% to 30%, while the largest portion of regional revenue comes from the balancing funds provided by the central government in the form of DAU, DAK, and other revenue-sharing funds. Therefore, it can be said that the degree of fiscal autonomy in the regions is still relatively low (Psycharis, Zoi, & Iliopoulou, 2016).

Another significant issue is the proportion of the APBD allocated to salaries and official trips, which absorbs a large portion of the budget (Nihlah, 2022). This situation results in a low share of capital expenditures for public interests and investments in basic infrastructure. The local government's expenditure pattern generally increases at a much sharper and more elastic rate compared to the increase in local revenue (Brasington, 2024). As a result, this phenomenon will have much heavier consequences for the region to finance increasing expenditures over time (flypaper effect). Additionally, inflation and population growth will indirectly reduce the local government's ability to provide public investments for the basic infrastructure they need (B. A. Hidayat, Supartoyo, Setiawan, Ragimun, & Salim, 2024).

The issues faced by each region are similar, and the government of Mimika Regency is no exception, experiencing problems related to autonomy, particularly in managing local revenue because the local government has yet to optimize its local revenue, with balancing funds still dominating the total revenue structure of Mimika Regency. The low PAD (local revenue) in a region is not due to the region being structurally poor or lacking potential financial resources but is more often caused by the central government (Ansar & Ohorela, 2022). So far, potential financial resources have been controlled by the central government. The issues faced by each region are similar, including the government of Mimika Regency, which faces challenges in autonomy, particularly in managing local revenue because the local government has not been able to optimize its local revenue. Therefore, the Mimika Regency government must find ways to reduce dependence on central government assistance for financing development in Mimika Regency.

An analysis of potential calculations is essential in determining rational targets. By comparing existing potential with estimated future revenue, we can identify the untapped potential, allowing us to plan actions to uncover this potential and determine the estimated revenue in the future. Another benefit of this potential analysis is that if the Regional Revenue Agency plans to collaborate with third parties for tax and levy collection, the amount of potential tax and levy revenue that will be handed over to the third party is already known, so the contract price can be estimated based on the potential (Amalia, 2021). The revenue realization from advertising tax, which has only increased by a few percent each year, will continue to contribute only a small portion to the local revenue of Mimika Regency. Therefore, the researcher is interested in exploring the untapped potential of advertising tax in Mimika Regency.

2. Literature Review

2.1 Theoretical Review

a) Potential

Potential refers to the ability, capability, strength, or power that can be developed into something greater. It can also be understood as latent ability that can be realized when it is developed. Potential as latent strength, energy, or ability that exists but has not been fully utilized.

There are several theories that explain potential, including:

- 1) Nature Theory
This theory argues that human personality is formed from innate factors or the talents an individual possesses at birth.
- 2) Nurture Theory
This theory suggests that human personality is shaped more by external factors than by inherent traits.
- 3) Convergence or Integration Theory
This theory holds that the manifestation of human potential is influenced by the interaction of one's inherent abilities and the extent of the environment.

The advertising tax potential refers to the ability of advertising tax to be a source of revenue for a region, meaning that it can also be referred to as the advertising tax target set by the Regional Revenue Agency of Mimika Regency based on calculations to be achieved over a certain period.

b) Effectiveness

Effectiveness comes from the word "effective," which means achieving success in reaching established goals. Effectiveness is always related to the relationship between the expected result and the actual result achieved (Fatoni & Subando, 2024). In general, effectiveness shows how far a goal or target that was previously set has been achieved. In other words, effectiveness is the comparison between input and output (Koolivand et al., 2024). An organization is said to be effective if it has achieved what was expected.

c) Regional Tax

1) Definition of Regional Tax

Regional tax is a mandatory contribution made by individuals or entities to a region without receiving a direct equivalent return, which can be enforced based on applicable laws, and is used to finance the administration and development of the region (Demu & Dethan, 2024). According to Law No. 28 of 2009, Article 1, Paragraph 10, regional tax is a mandatory contribution to the region owed by individuals or entities that is compulsory under the law, with no direct return, and is used for regional needs to maximize the welfare of the people. Regional tax is a mandatory contribution made by individuals or entities to the region without a direct equivalent return, which can be enforced based on applicable laws and used to finance the administration and development of the region (F. Hidayat, Frinaldi, & Asnil, 2023). Based on the above definition, it can be concluded that taxes are mandatory contributions collected by the government from its people, regulated by law, and the revenue is used to finance government administration for the greatest possible welfare of the people.

2) Functions of Regional Tax

Kusumaramdhani (2022) states that taxes in general have two functions:

- Budgetary Function
The budgetary function of taxes is to fill the national treasury, which is one of the main sources for the state budget (in Indonesia, it is a primary source for the national budget).
- Regulatory Function
The regulatory function refers to the role of taxes in regulating social and economic matters to achieve specific goals expected by the government. For example, increasing the competitiveness of domestic production.

3) Principles of Regional Tax

The general principles of good regional taxation are as follows:

- Elasticity Principle
Regional taxes must generate sufficient and elastic revenue, meaning they should easily increase or decrease according to the changes in the community's income levels.
- Equity Principle

- Regional taxes must be fair, both vertically, meaning according to the social class of the community, and horizontally, meaning equally for all members of the community.
- **Ease of Administration Principle**
Regional tax administration must be flexible, simple, easy to calculate, and provide satisfactory service to taxpayers.
 - **Political Acceptability Principle**
Regional taxes must be politically accepted by the community so that they are aware of the obligation to pay taxes.
 - **Non-distortion Principle to the Economy**
Regional taxes should not cause negative impacts on the economy. In principle, every tax or levy will create a burden for both consumers and producers. However, efforts should be made to ensure that taxes do not create excessive burdens that could harm the community and the regional economy.

d) Advertising Tax

According to Mimika Regency Regulation No. 4 of 2010 on Advertising Tax, it is stated that the Advertising Tax is a tax on the organization of advertisements. An advertisement is any object, tool, act, or medium whose form and variation are designed for commercial purposes to introduce, promote, or attract public attention to goods, services, people, or entities that can be seen, read, heard, felt, and/or enjoyed by the public (Pasaribu, Panggabean, & Siagian, 2024). The location or area for advertisements is a facility or place where one or several advertisements are displayed (Sharakhina, Ilyina, Kaplun, Teor, & Kulibanova, 2024). The organizer of an advertisement is an individual or legal entity who organizes advertisements for their own name or on behalf of others for whom they are responsible. The area/zone refers to specific boundaries based on the land use, which can be used for advertisement installations. The taxable value of the advertisement object includes all payments/expenses incurred by the owner or organizer of the advertisement, including the costs of materials, construction, electricity installation, assembly, transport, and other related expenses up to the completion of the authorized advertisement installation. The strategic value of the advertising location is the value assigned to the installation location based on urban spatial utilization criteria for various business activities.

e) Local Revenue

According to Law No. 33 of 2004, Article 1, Paragraph 15, Local Revenue is the income received by a region from sources within its own area, collected based on regional regulations in accordance with applicable laws and regulations. Local Revenue as income obtained by a region from sources within its own area, collected based on regional regulations in accordance with applicable laws (Audina, Munir, & Henriyani, 2023). From the above definitions, it can be concluded that Local Revenue is a portion of regional financial income obtained from sources within the region itself, collected based on applicable laws and regulations, and it serves as a basic capital for local governments to finance development and meet their regional expenditures.

1) Role of Local Revenue

Based on Law No. 32 of 2004, Article 1, Paragraph 15, concerning financial balancing between the central government and regional governments, it is explained that to finance regional development, its revenue comes from Local Revenue. Local governments make maximum efforts in collecting taxes and levies. The larger the revenue from the Local Revenue sector, the more it helps the government in carrying out development activities in the region, thus reducing the dependency on the central government in line with the goals of regional autonomy.

2) Criteria for Assessing Local Revenue

To enhance regional independence, local governments must continuously strive to explore and increase their own financial sources (Rahmadhanty & Firmansyah, 2025). One of the challenges faced in improving local revenue is the weakness in the reduction/assessment of local collection. To support the efforts in increasing local revenue, there needs to be measurement/assessment of the sources of local revenue to ensure that it can be continuously collected without negatively affecting the allocation of production factors and equity (Triarda & Damayanti, 2021).

3. Research Methodology

3.1. Research Location

This study was conducted at the Regional Revenue Agency (BAPENDA) office of Mimika Regency, located on Jl. Yos Sudarso, Mimika Baru District, Mimika Regency, Central Papua Province. The BAPENDA of Mimika Regency carries out its duties and functions (Tupoksi) as the collector of advertising taxes in the region. This research was carried out from January 2025 to May 2025.

3.2. Types and Sources of Data

The data used in this study are secondary data in the form of time series data from the last 5 years, namely from 2019 to 2024. This data was obtained from the Regional Revenue Agency of Mimika Regency and related institutions, as well as various books related to regional revenue. The data includes the target and realization reports of regional revenue for Mimika Regency from 2019 to 2024, the APBD reports of Mimika Regency from 2019 to 2024, and other relevant documents.

3.3. Data Collection Techniques

The data collection techniques used in this research include:

- a) Interview: This is a data collection technique conducted through direct questioning or interviews with the leaders and several employees within the Regional Revenue Agency of Mimika Regency, to obtain more accurate data.
- b) Documentation: This is a data collection technique conducted by studying documents, reports, and other publications related to Local Revenue in Mimika Regency from 2019 to 2024.

3.4. Data Analysis Method

Data analysis is the process of simplifying data into a form that is easier to read and interpret. To analyze the effectiveness of advertising tax collection and its contribution to local revenue, the researcher processes the data with the following steps:

1) Calculate the Advertising Tax Potential

Advertising tax potential refers to the actual strength/ability of advertising tax. To calculate the advertising tax potential, the researcher calculates the tax potential for each tax object recorded in the Regional Revenue Agency of Mimika Regency using the formula (Prakosa, 2005:151):

$$\text{Advertising Tax Potential (PPrk)} = R \times S \times D \times Pr$$

Where:

PPrk = Advertising Tax Potential

R = Number of Advertisements

S = Advertisement Size/Area

D = Number of days/Time period

Pr = Advertisement Rate

2) Calculating the Effectiveness of Advertising Tax

Effectiveness is the ratio comparison between actual revenue and the advertising tax target set each year. The formula for effectiveness based on the set target is as follows:

$$\text{Effectiveness} = \frac{\text{Actual Advertising Tax Revenue}}{\text{Advertising Tax Target}} \times 100\%$$

Meanwhile, the formula for effectiveness based on potential, is formulated as follows:

$$\text{Effectiveness} = \frac{\text{Actual Advertising Tax Revenue}}{\text{Advertising Tax Potential}} \times 100\%$$

To measure the effectiveness in more detail, criteria based on the Minister of Home Affairs Decree No. 690.900.327 of 1996 on Financial Performance Assessment Guidelines are used, as shown in the table below.

Table 1. Interpretation of Effectiveness Value

Percentage	Criteria
>100%	Very Effective
90 – 100%	Effective
80 – 90%	Sufficiently Effective
60 – 80%	Less Effective
< 60%	Not Effective

Source: Ministry of Home Affairs, Minister of Home Affairs Decree No. 690.900.327 of 1996

3.5. Operational Definition of Variables

The variables observed for the purpose of this research are explained as follows:

- a) Advertisement is an object, tool, act, or media designed for commercial purposes, used to introduce, promote, or draw public attention to goods, services, or individuals that can be seen, read, or heard from a public place.
- b) Billboard is an advertisement made of wood, metal, or other materials mounted on a pole.
- c) Megatron is a modern advertisement display that uses electronic screens for moving images, representing a new form of advertisement medium.
- d) Bando is an advertisement made from a metal frame or similar material, installed across the road, either illuminated or not.
- e) Board Advertisement is an advertisement made from a board (usually a nameplate).
- f) Billboard (Fabric) is an advertisement made from fabric, including paper, plastic, rubber, or similar materials.
- g) Fabric Banner/Flag is an advertisement that conveys commercial or non-commercial information in a concise, clear manner using fabric or similar materials, displayed between two poles in strategic, crowded areas.
- h) Potential refers to the capabilities within Mimika Regency to generate certain revenue.
- i) Effectiveness refers to the comparison or ratio between the actual revenue from advertising tax and the set target or goal for the advertising tax revenue each year.

4. Results and Discussion

4.1. Analysis

4.1.1. Analysis of Advertising Tax Revenue Potential in Mimika Regency

To calculate the potential advertising tax revenue that should be collected by Mimika Regency, see the details below:

Table 2. Classification of Advertising Types and Quantities 2019 – 2024

No	Category	Advertising Type	Year					
			2019	2020	2021	2022	2023	2024
1	Permanent Ads	Megatron Advertisement	2	2	1	4	4	4
		Bando Advertisement	2	2	3	5	8	9
		Billboard/ Neonbox	43	49	54	62	67	71
		Board Advertisement	2043	2238	2675	2988	3248	3318
2	Incidental Ads	Banner Advertisement	50	53	55	59	59	61
		Fabric Banner/ Flag	390	420	483	514	533	562

	Mobile Advertisement	385	445	490	513	550	530
Total		2915	3209	3761	4145	4469	4555

Source: Secondary data from Bapenda Mimika Regency, 2025

The table above shows the number of advertising objects in Mimika Regency from 2019 to 2024. The Board Advertisement is the object with the highest number every year, starting from 2,043 in 2019 to 3,248 in 2024, almost doubling compared to 2019. Meanwhile, Megatron advertisements have the lowest number, with only 2 in 2019, which then increased to 4 in 2023. The total number of advertising objects in Mimika Regency each year is 2,915 in 2019, 3,209 in 2020, 3,761 in 2021, 4,145 in 2022, 4,469 in 2023, and 4,555 in 2024.

Assumptions used in this study are :

1. Average Tax Duration:
 - a. Megatron Advertisement: 1 year
 - b. Bando Advertisement: 1 year
 - c. Billboard Advertisement: 1 year
 - d. Board Advertisement: 1 year
 - e. Banner Advertisement: 90 days
 - f. Fabric Banner/Flag: 365 days
 - g. Mobile Advertisement: 365 days
2. Average Advertisement Size:
 - a. Megatron Advertisement: 1 x 2 meters
 - b. Bando Advertisement: 4 x 8 meters
 - c. Billboard Advertisement: 2 x 4 meters
 - d. Board Advertisement: 1 x 2 meters
 - e. Banner Advertisement: 4 x 6 meters
 - f. Fabric Banner/Flag: 1 x 2 meters
 - g. Mobile Advertisement: 1 x 1 meter
3. Average Viewing Angle of Advertisements:
 - a. Megatron Advertisement: 1 direction
 - b. Bando Advertisement: 1 direction
 - c. Billboard Advertisement: 1 direction
 - d. Board Advertisement: 1 direction
 - e. Banner Advertisement: 1 direction
 - f. Fabric Banner/Flag: 1 direction
 - g. Mobile Advertisement: 2 directions

The formula for calculating the advertising tax potential (Prakosa, 2005:151) is:

$$\text{Advertising Tax Potential (PPrk)} = R \times S \times D \times Pr$$

In the Regional Regulation of Mimika Regency No. 4 of 2010 regarding Advertising Tax, it is stated that the calculation of the taxable advertising revenue is done by multiplying the rate with the tax base or the rental value of the advertisement. The method for calculating the rental value of advertisements is set in the Decree of the Mimika Regent No. 136 of 2004, dated August 11, 2004, regarding the Implementation Regulation of Advertising Tax in Mimika Regency.

Table 3 above shows the calculation results for the advertising tax potential in Mimika Regency from 2019 to 2023. As seen, the total potential for advertising tax has increased every year. Board advertisements are the largest contributors to the advertising tax potential, with a potential value of IDR 2,528,212,500 in 2019, rising to IDR 4,019,040,000 in 2023. This value is far greater than the potential value of other advertising objects such as banners, which are the second-largest contributor, with a potential value of IDR 495,000,000 in 2019, and IDR 584,100,000 in 2023. The total potential advertising tax revenue for all objects in 2019 was IDR 3,929,887,500, which almost doubled to IDR 6,050,880,000 in 2023, and is expected to reach IDR 6,203,145,000 in 2024

4.1.2. Analysis of Advertising Tax Effectiveness Based on Targets in Mimika Regency

The effectiveness of advertising tax based on the target is the comparison between actual revenue and the advertising tax target set each year, and can be used as a measure of success in tax collection. Based on the established formula, the level of effectiveness of advertising tax collection based on the set target is as follows.

Table 3. Effectiveness of Advertising Tax Revenue Based on Targets 2019 - 2024

Year	Target	Realization	Effectiveness	Description
2019	Rp2,302,000,000	Rp2,764,489,474	120.09%	Very Effective
2020	Rp1,970,000,000	Rp2,613,762,023	132.68%	Very Effective
2021	Rp2,945,000,000	Rp2,938,857,499	99.79%	Effective
2022	Rp3,205,000,000	Rp3,181,718,605	99.27%	Effective
2023	Rp3,410,000,000	Rp3,501,744,591	102.69%	Very Effective
2024	Rp3,710,000,000	Rp3,893,940,786	104.96%	Very Effective
Average	Rp2,923,666,667	Rp3,149,085,496	107.71%	Very Effective

Source: Data processed by the author, 2025

The table above shows that the effectiveness of advertising tax revenue based on the target is categorized as very effective in almost every year, as the realization exceeded the target, except for the years 2021 and 2022, where the taxpayers postponed their payments to the following year. The advertising tax target set by the Mimika Regency Government has consistently increased each year, except for 2020, where the target for advertising tax decreased compared to the previous year.

4.1.3. Analysis of Advertising Tax Effectiveness Based on Potential in Mimika Regency

The effectiveness of advertising tax based on potential is the comparison between the realization and the potential advertising tax revenue that should have been collected, and can be used as a measure of success in managing advertising tax. Based on the established formula, the level of effectiveness of advertising tax collection based on potential is as follows.

Table 4. Effectiveness of Advertising Tax Revenue Based on Potential 2019 - 2024

Year	Potential	Realization	Effectiveness	Description
2019	Rp3,929,887,500	Rp2,764,489,474	70.35%	Less Effective
2020	Rp4,308,900,000	Rp2,613,762,023	60.66%	Less Effective
2021	Rp5,001,967,500	Rp2,938,857,499	58.75%	Not Effective
2022	Rp5,576,565,000	Rp3,181,718,605	57.06%	Not Effective
2023	Rp6,050,880,000	Rp3,501,744,591	57.87%	Not Effective
2024	Rp6,203,145,000	Rp3,893,940,786	62.77%	Less Effective
Average	Rp5,178,557,500	Rp3,149,085,496	60.81%	Less Effective

Source: Data processed by the author, 2025

The table above shows that the effectiveness of advertising tax revenue based on potential has been categorized as less effective, as the realization is around 60%. This indicates that there is still a significant amount of untapped advertising tax potential, and if explored optimally, it could increase the local revenue.

5. Conclusion

Based on the results of the research and the discussion on the analysis of the advertising tax potential for the Regional Revenue Agency of Mimika Regency, the following conclusions can be drawn. The advertising tax potential of Mimika Regency from 2019 to 2024 has remained significantly higher than the actual tax revenue achieved by the local government. The advertising tax potential of Mimika Regency in 2024 is nearly twice the actual realization for that year. This reflects that there are still many untapped advertising tax potentials.

The effectiveness of advertising tax collection based on targets by the Regional Revenue Agency of Mimika Regency has almost exceeded 100% or is very effective each year, with only 2021 and 2022 showing a tax effectiveness ratio of 99%. The average ratio of advertising tax collection effectiveness is 108.45%, which falls under the very effective category. The effectiveness of advertising tax collection based on potential by the Regional Revenue Agency of Mimika Regency is overall less effective, as it is below 60.81%.

Recommendations

To support the increase in local revenue in Mimika Regency, the following suggestions are proposed for consideration by the Mimika Regency Government in policymaking and efforts to increase advertising tax revenue:

1. Regularly conduct a data collection of existing advertising tax objects to determine the actual potential through these data.
2. When setting targets, consider the actual potential so that the Regional Revenue Agency will be more motivated to achieve the targets and increase advertising tax revenue.
3. Untapped potential can be utilized by the Regional Revenue Agency to maximize advertising tax revenue.
4. Conduct regular socialization of advertising taxes to taxpayers to raise awareness of their obligation to pay taxes on time and in the correct amount.

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