

## Revealing Potential Regional Original Income of Southwest Maluku Regency

Paul Usmany

Faculty of Economic and Business, Universitas Pattimura

Correspondence Email: [paulusmany@gmail.com](mailto:paulusmany@gmail.com)

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**Abstract:** *This research is designed in an analytical framework that aims to reveal the potential of the regional original income of Southwest Maluku Regency (Southwest Maluku). As it is known that the practice of regional autonomy in Indonesia has been going on for more than two decades, and although each local government has been given wider authority to manage its region by exploring sources of regional original revenue, there is evidence that shows that most areas are still faced with the problem of low original regional revenue and have not been able to make a significant contribution to regional revenues, including the Southwest Maluku Regency. The analytical methods used in this research are the Quantitative Descriptive Analysis Technique and the SWOT Matrix. The results of the analysis of the effectiveness ratio, growth ratio, and contribution ratio show that the achievement of regional original income in Southwest Maluku Regency is not optimal. The low contribution of regional original revenue to regional revenues causes this district to be unable to be categorized as an independent region in meeting the needs of its development financing budget. In addition, the mapping analysis of the growth of the regional original income component shows that regional taxes have the highest average growth, followed by regional levies, and finally, other legitimate regional original income. Meanwhile, the results of the SWOT analysis show that the management of Regional Original Revenue in Southwest Maluku Regency is still weak internally but has many opportunities to be developed. Furthermore, the SWOT Matrix concludes that alternative strategies should be a top priority for efforts to optimize the management of Regional Original Revenue in Southwest Maluku Regency by improving weaknesses in optimizing opportunities.*

**Keywords:** *Effectiveness, Growth Ratio, Regional Original Income Growth, SWOT.*

### Introduction

The practice of regional autonomy in Indonesia has been going on for more than two decades, starting with the reformation era in 1998. As intended in Indonesia, regional autonomy in a unitary state is based on applicable laws and regulations. The enactment of Law Number 2 of 2015 concerning the Second

Amendment to Law Number 23 of 2014 concerning Regional Government and Law Number 33 of 2004 concerning Financial Balance between the Central Government and Regional Governments have provided fundamental changes in the wheels of government in Indonesia. The implementation of regional autonomy based on the mandate of the law above

actually aims to give wider authority to regional governments to manage their regions in accordance with the community's potential, conditions, and aspirations.

Generally, the granting of authority from the central government to local governments will be accompanied by a financial delegation. The finance transfer is evidence of the government's seriousness in restructuring regional financial management to solve regional fiscal problems at a more appropriate policy level. That is, through fiscal decentralization, local governments have the authority to collect local taxes and regional retributions as part of Regional Original Revenue. Wu (2022) and Kunce (2022) argue that fiscal autonomy can act as a powerful instrument as it introduces mechanisms of peripheral jurisdiction to compete with the "central." Conceptually, fiscal decentralization means distributing the budget from higher levels to lower levels of government to support delegated government functions or tasks (Wang et al., 2021; Cairney & St. Denny, 2020; Rogers et al., 2019). In this case, through fiscal decentralization, local governments have wide space to regulate local tax revenues and regional levies freely based on the provisions of the applicable legislation.

Although local governments have been given broader authority to manage their regions by exploring sources of regional original income following the potential, conditions, and aspirations of the community, in practice, there are still several problems in the regions (Zaremba

et al., 2021; Lyulyoy et al., 2021). The reality is that local taxes and levies are still unreliable in the regions as a source of financing for local governments. Many regions are still faced with the problem of low regional original income. This reality is shown from the report on the results of the review of the Supreme Audit Agency of the Republic of Indonesia (BPK-RI) on Regional Fiscal Independence in 2020 against 503 of a total of 542 local governments; it is known that as many as 443 regional governments, or 88.07 percent, are in the category of not yet independent (BPK-RI, 2021). The review report above shows that the implementation of regional autonomy and fiscal decentralization, which has been launched for more than 20 years, has not been able to bring about a fundamental change in regional financial independence, which means that the region cannot yet explore financial sources or manage and use its finances to finance governance.

The report on the results of the review is empirical evidence that shows that the ideals of fiscal independence towards the welfare of the people in several regions have not changed significantly or experienced stagnation due to the relatively small amount of regional original revenue and are still dependent on transfer funds from the central government (Fatimah et al., 2020; Nasir, 2019; Parchet, 2019). At the same time, the real essence of regional independence is how to break away from central fiscal dependence by relying on regional tax revenues and regional levies as priorities in the Regional Revenue and

Expenditure Budget structure. In connection with these problems, and in order to strengthen the financial capacity of the regions in order to realize regional independence, the government has implemented various regional tax policies, including enacting Law Number 28 of 2009 concerning Regional Taxes and Regional Levies as a refinement of Law Number 34 of 2000. According to the law, each region is given the authority to collect 11 (eleven) types of taxes and 27 (twenty-seven) types of retribution. Give the regional government authority over the imposition of regional taxes and levies so that it can continue to strive to maximize regional original revenue.

Referring to the essence of regional independence and as a new autonomous region, Southwest Maluku Regency has been given the authority to collect regional taxes and levies following the provisions of the legislation above. In line with this authority, the Southwest Maluku Regency Government is expected to continue to explore its regional financial sources, especially to meet government and development financing in the region from Regional Original Income. However, when viewed from the Fiscal Independence Index (IKF) of Southwest Maluku Regency for the 2016-2020 period, the value is only around 4.08%-5.78% (BPK-RI, 2021). This figure shows that the Southwest Maluku Regency government has not contributed significantly to regional revenues in extracting sources of regional original revenue, especially regional taxes and regional levies. This phenomenon shows that the Southwest Maluku Regency

government has not fully encouraged the region to achieve fiscal independence. The results of the Southwest Maluku Regency tax and levy receipts until 2020 are still inadequate. Their role is relatively small in the Regional Revenue and Expenditure Budget.

Starting from the phenomena and problems above, this research is designed to "reveal the potential of Southwest Maluku Regency's Original Regional Income." The importance of this research is that the contribution of Southwest Maluku Regency's original regional revenue has not yet met expectations in strengthening the structure of regional revenues in order to realize regional independence. Therefore, in this study, researchers feel the need to reveal how much capacity the Southwest Maluku Regency Government has in initiating and exploring sources of regional original revenue has in order to strengthen the structure of regional revenues and increase regional financial capacity according to the potential of natural resources (SDA) owned and the interests of the local community.

### **Regional Original Income**

One manifestation of the implementation of fiscal decentralization is the provision of revenue sources for regions that can be obtained or excavated and then used independently according to their potential. Regional Original Revenue, or from now on referred to as Regional Original Revenue, is the embodiment of the principle of decentralization, which is also one of the sources of regional income.

So, as a consequence of being able to realize regional independence, the regional government is expected to be able to explore regional financial sources to the maximum, especially in meeting the financing needs of government and development in the region through Regional Original Income (Saraswati, 2019).

According to Ferdiansyah et al. (2018), Regional Original Revenue is the revenue obtained by the region from sources within its territory, which is collected based on the applicable legislation. Regional Original Revenue is income earned by the region and collected in accordance with regional regulations and statutory regulations. Referring to Law Number 23 of 2014 concerning Regional Government in Article 285 paragraph (1), Government Regulation (PP) Number 58 of 2005 concerning Regional Financial Management in Article 21 paragraph (1), and Minister of Home Affairs Regulation Number 13 of 2006 concerning Guidelines for Regional Financial Management in Article 26 paragraph (1), Regional Original Revenue is the right of the regional government which is recognized as an addition to the value of net assets obtained from Regional Taxes, Regional Levies, Separated Regional Assets Management Results, and Other Regional Original Revenues Legitimate. Furthermore, in articles 30 to 33 of PP Number 12 of 2019 concerning Regional Financial Management and Chapter 2 Letter C Point (2) Attachment to Minister of Home Affairs Regulation Number 77 of 2020 concerning Technical

Guidelines for Regional Financial Management, it is stated that Regional Original Revenue consists of regional taxes, regional levies, the results of the management of separated regional assets, and other legitimate regional income.

### **Optimizing Local Sources of Revenue**

Efforts to reduce dependence on revenue receipts from the central government and the provincial government can be carried out by optimizing potential regional management through sources of regional original revenue. Theoretically, regional financial capacity can be increased through the intensification and extensification of income objects and subjects. Efforts to increase the revenue of regional original revenue through intensification can be carried out by local governments based on the applicable laws and regulations and do not interfere with the community's economic activities. According to Sari & Mustanda (2019), intensification is an effort made by the government to increase regional revenue, which is pursued through increasing compliance with existing tax subjects. Meanwhile, according to Muttaqin et al. (2021), intensifying local taxes maximizes various policies that have been implemented through increasing the efficiency and effectiveness of local tax revenues, improving the administrative system or increasing tax rates, and improving the regional tax system. So, the current local government policy to increase local revenue in the short term should be focused on intensifying tax

collection, namely optimizing the types of local tax levies and regional levies that already exist.

In addition to intensification, the best way to increase regional income is to optimize tax extensification through government policies to give greater taxation authority to regions by expanding tax subjects and objects and tariff adjustments. However, the extensification approach needs to be considered and analyzed in depth so as not to have implications for local revenues. This approach must be carried out as thoroughly as possible, which includes gathering data or creating an inventory of various objects that have the potential to be levied taxes or levies, performing careful calculations, accurately calculating potential revenues, calculating the required costs, preparing the necessary resources, making plans, and so on. According to Muttaqin et al. (2021) and Asih (2019), the extensification of regional income can be done by managing new sources of revenue and selecting new taxpayers (WP) or required levying. The selection of new taxpayers can be made in collaboration with the local Tax Service Office (KPP) by exchanging tax data. In addition, to attract those who register to become local taxpayers, it is necessary to make registration easier, one of which can be done through the online system.

## **Method**

Based on the research objectives, this research design uses a mixed method, which combines quantitative and qualitative methods to make the data

obtained more comprehensive, valid, reliable, and objective (Cresswell & Cresswell, 2018). Ideally, this research tries to combine elements of quantitative and qualitative approaches to broaden and deepen the understanding and meaning of the facts obtained, as well as to describe certain conditions factually and systematically related to Regional Original Income.

The types of data needed in this study are primary and secondary data. Primary data was collected directly from the respondents through interviews, either by using a questionnaire or interviews. Meanwhile, secondary data in this study was obtained from relevant agencies within the Southwest Maluku Regency Government in the form of documents in the form of targets and realization of taxes and regional levies for the last 5 (five) years, and literature in the form of books and reports on the results of previous studies, as well as other documents that support the implementation of this research.

Data analysis in this study used quantitative descriptive analysis techniques and a SWOT matrix. Quantitative Descriptive Analysis is an analytical method that seeks to find a comprehensive relationship and observe an objective situation using numbers, starting from data collection, interpretation of the data, appearance, and results. This analysis technique is carried out by collecting actual data, compiling, classifying, and then analyzing and interpreting it to provide information and a clear picture of the studied problem. At

the same time, the SWOT Matrix Technique is a tool used to compile strategic factors (Ganaie et al., 2018)). This matrix can clearly describe how the external opportunities and threats faced by the organization can be adjusted to its strengths and weaknesses. This matrix will produce four possible alternative strategies.

**Result And Discussion**

**Analysis of Potential Regional Original Income Southwest Maluku Regency**

The success of the implementation of regional autonomy is shown in the

ability of the regions to carry out their government affairs, namely when Regional Original Revenue can play a role in regional financing. The size of the role of Southwest Maluku Regency's original revenue in regional financing can be seen from the number of donations obtained from sources in the region, which include receipts of regional taxes, regional levies, results of separated regional wealth management, and other original income legitimate area. The development of Southwest Maluku Regency's original revenue realization from 2016-2020 is shown in the following table:

**Table 1.** Development of Target and Realization of Regional Original Revenue for Southwest Maluku Regency 2016-2020 (in thousands)

Year	Regional Original Revenue Target	Realization of Regional Original Income	Advantages/ Deficiency
2016	28,322,769	40,264,113	11,941,344
2017	60,941,919	49,763,945	(11,177,974)
2018	51,666,405	49 399 757	(2,266,648)
2019	79,761,945	54 326 738	(25,435,207)
2020	118,675,468	38,435,055	(80,240,413)
<b>Total</b>	<b>339,368,506</b>	<b>232,189,608</b>	<b>(107,178,898)</b>

Source: Regional Revenue and Asset Management Agency for Southwest Maluku Regency (data processed), 2022

If we look closely at the target of Southwest Maluku Regency Original Revenue during the 2016-2020 period, the table above shows that its development is fluctuating. In 2016, the target of Regional Original Revenue was IDR 28,322,769 (in thousands), then it rose in 2017 to 60,941,919 (in thousands) and fell again in 2018 to IDR 51,666,405 (in thousands).

Further developments in 2019 saw an increase to IDR 79,761,945 (in thousands), and in 2020 it rose to IDR 118,675,468 (in thousands). Meanwhile, the realization of regional original income in the same period also shows fluctuating numbers. In 2016, the realization of regional original revenue was IDR 40,364,113 (in thousands), then increased in 2017 to IDR

49,763,946 (in thousands), and fell again in 2018 to IDR 49,399,756 (in thousands). However, in 2019, the realization of regional original income rose to IDR 54,326,739 (in thousands) and then fell again in 2020 to IDR 38,435,054 (in thousands). If viewed from the development of targets and realization of regional original income during this period, it turns out that the largest achievement of regional original income was only in 2016, which was IDR 11,941,344 (in thousands), while for the next period, the realization of regional original income did not reach the set target. The achievement of the realization of regional original income in each period depends on the contribution of each

component forming regional original income.

**SWOT Analysis**

The results of interviews conducted with stakeholders and several employees at the Regional Revenue and Assets Agency (Local Original Income Sources) and several technical services within the Southwest Maluku District

The government will then be analyzed in a SWOT analysis consisting of strengths and weaknesses, opportunities and threats. The SWOT analysis will be used to determine the strategy for increasing regional original income, as shown in the following table:

**Table 2.** Strategic SWOT Matrix for Increasing Regional Original Income for Southwest Maluku Regency

		Strength	Weakness
		Internal Factors	1) Potential Regional Original Income from various sectors
External Factors	Internal Factors	2) BPKAD's commitment to increasing Regional Original Income	2) A limited number of field officers
	Internal Factors	3) Availability of a regional regulation that regulates local revenue rates	3) Collecting Regional Original Income has not been done online
	Internal Factors	4) Operational budget support to local revenue collectors	4) The tax and levy planning database is not accurate
	Internal Factors	5) Some local government assets have been used as regional revenue centers	5) SOP Pemungutan pajak dan retribusi tumpang tindih
	Internal Factors	6) Clarity of structure related to the main tasks and functions of the organization	6) The regional financial management system has not been maximized.

	7) Availability of infrastructure for services	7) Weak enforcement of sanctions
<b>Opportunity</b>	<b>S-O Strategy</b>	<b>W-O Strategy</b>
1) Maluku Southwest Region is Located on the border with Timor Leste and Australia.	1) Extensification and intensification of taxes/levies in strategic areas accelerate investment.	1) Increased competence and commitment of HR in order to support investment in the regions
2) Growing Private Investment	2) Implement regulations and tariffs for Regional Original Income in strategic areas and accelerate investment.	2) Online Local Revenue Collection to support investment acceleration.
3) Significant population growth	3) Utilizing the potential of the available budget to reach the potential of Regional Original Revenue	3) Compilation of data based on taxes and levies on tourism objects in strategic tourist areas
4) The progress of science and the development of systems and information technology	4) Optimization of online Regional Original Revenue collection services supported by accelerating investment services.	4) Improving the administration system and SOP for collecting taxes and levies
5) DPRD supports improving the regional economy	5) Cooperating across agencies and related institutions in the context of supervising the receipt of Regional Original Revenue	5) Implement regulations related to the receipt of Regional Original Revenue and provide strict sanctions for violators
<b>Threat</b>	<b>S-T Strategy</b>	<b>W-T Strategy</b>
1) Public awareness of paying taxes is still low	1) Fostering trust in taxpayers and levies	1) Improving the bureaucratic system at the BPKAD level
2) Increased security instability and high political, economic, and global pressures	2) Improve and maintain the stability of security and political and economic conditions.	2) Support and create conducive conditions to increase Regional Original Income
3) Wide area with a high span of control	3) Intensification of Local Owned Revenue by increasing taxpayer compliance and retribution through accelerated licensing	3) Improving and building facilities and infrastructure to reach a wide area related to the potential revenue of Regional Original Revenue



4) Natural disasters and the impact of global environmental change	4) Organizing tax awareness campaigns as well as environmental awareness in isolated/underdeveloped areas, especially in small islands	4) Raising awareness and understanding to the public about the important role of the environment and the surrounding nature on state/regional income
5) Crisis of public confidence in local government	5) Involve public participation in the context of optimizing the revenue of Regional Original Revenue	5) Growing public trust through the provision of services and attention regarding the management of Regional Original Revenue

Source: Analysis Results, 2022

**Strength–Opportunity (S–O) Strategy**

Southwest Maluku Regency is an area that has the opportunity for investment and development. Local governments can develop sources of regional original income and intensify the collection of potential regional original revenues, especially in fast-growing strategic areas. The potential sources of regional original income that can be achieved include: 1) Potential strategic areas must be intensified for user fees, such as tourist areas and terminals, by developing a one-door system as well as an integrated parking system; 2) The IMB levy is very potential, but there are still many buildings for which the IMB cannot be collected; 3) Retribution for business license (SIU), and 4) Cooperation in the use of assets owned by local governments.

Acceleration of investment, implementation of regulations, and imposition of tax/levy rates for taxpayers/levies in strategic areas. The components of taxes and levies stipulated in the Regional Regulation must be standardized and implemented so that

they do not result in receivables from Regional Original Income or the possibility of losses of Regional Original Revenue.

It is utilizing the available budget to reach the potential of regional original revenue, especially in strategically fast-growing areas with abundant potential resources; optimization of online local revenue collection services. Online Regional Original Revenue collection services must be carried out to collect potential income quickly and increase regional original income (Dahir & Syeikh, 2021).

Cooperating between related institutions and across agencies in order to increase the revenue of regional original revenue. The development of cooperation between units and between agencies needs to be carried out so that every agency and institution, both government and regional institutions such as the DPRD, are equally committed to realizing Regional Original Revenue.

**Weakness-Opportunity (W-O) Strategy**

It increased the competence and human resources (HR) commitment to support the acceleration of economic development. Human resources who handle taxes/retributions need to improve their competence and commitment to managing Regional Original Income through education and training programs for taxes/retributions. Transparently recruiting freelance daily workers (THL) in the tax/retribution sector is also necessary. This can be budgeted for each OPD/SKPD.

Online Local Revenue Collection needs to be developed in strategic areas to support the acceleration of investment realization. The online Regional Original Revenue Collection is carried out to increase customer service speed and encourage taxpayers and levy payers to be more obedient in paying taxes and levies on time so as not to cause regional receivables (Shin, 2019). Compilation of the database of taxpayers' retribution accurately. The database of taxpayers/retributions is compiled using a survey method using a block system and priorities in strategic areas as centers of economic activity based on administrative areas. Updating tax objects is prioritized in urban and potential rural areas, especially in strategic areas with new developments, such as hotels, restaurants, and potential PBB-P2, which are then adjusted to the selling value—tax Object (NJOP).

Improving the administrative system and service SOPs, registration, data collection, and determination, as well as payment for taxes and retributions;

Implement the implementation of regulations related to the receipt of Regional Original Revenue, as well as give strict sanctions to taxpayers/levies who do not carry out their obligations. The implementation of regulations related to the receipt of regional original revenue must be able to provide sanctions to taxpayers/retributions which, due to negligence, can cause regional financial losses.

**Strength-Threat (S-T) Strategy**

Growing trust in taxpayers by encouraging taxpayer awareness. In this case, it convinces taxpayers by explaining that the results of tax payments will be enjoyed directly through services provided by local governments such as health, education, and infrastructure. In addition, socialization needs to be carried out in every sub-district, village, to pillars of neighbors and citizens. Socialization in the form of counseling to the public directly by providing understanding to the public regarding the importance of taxes in regional development.

Intensification of regional taxes and levies to increase levy-tax payers' compliance through the acceleration of licensing services. This approach is built on a system of role models/exemplary, providing incentives and rewards for taxpayers/retributions who have fulfilled their obligations on time and giving sanctions to taxpayers/retributions who do not comply with their obligations (Bai et al., 2019).

Optimization of regional original revenue through online monitoring

(system digitization). This strategy in the era of information technology has become necessary, including in managing regional original revenue. Management of user fees requires digitization so that information on an incident can be anticipated and resolved quickly. Installation of CCTV cameras at retribution management areas will be able to anticipate leaks or irregularities in retribution tickets because all activities are recorded on CCTV audio-visuals online.

Organizing tax awareness campaigns as well as environmental awareness in isolated or underdeveloped areas, especially in small islands; Involving public participation in the context of optimizing the receipt of regional original revenue, because without the participation and participation of the community as taxpayers in fulfilling tax obligations, the taxation system cannot function effectively.

### **Weakness–Threat (W–T) Strategy**

Improving the bureaucratic system within BPKAD by setting public service standards in order to realize fast, accurate, cheap, and transparent services; Local governments must be able to improve themselves by designing appropriate strategies and according to the situation and conditions in order to grow investment in the region and to encourage and increase the potential for revenue from regional taxes and levies.

Raising awareness and understanding in the community about the important role of the environment and the natural surroundings (Politi et al.,

2021). The community must understand that every investment activity must pay attention to the environment to ensure the welfare and quality of life of present and future generations, fostering public trust through the provision of services and attention to the management of regional original revenue.

### **Conclusion**

Based on the data obtained in the field and analyzed, it turns out that the results show that the Regional Original Income of Southwest Maluku Regency, which includes Regional Taxes, Regional Levies, HPKDYD, and Other Legitimate Regional Original Income for the 2016-2020 period, has not been managed optimally. The average growth rate (shift) is -3.48 percent. This is due to the low ability of the Southwest Maluku Regency Government to realize Regional Original Income, which is shown by the average effectiveness ratio of 83.99 percent, or shows "less effective." In addition, the contribution (share) of Regional Original Revenue to regional income during the period 2016-2020 is only 5.15 percent on average, explaining the level of financial dependence of the Southwest Maluku Regency Government on the central government still dominant. While the results of the mapping analysis of the growth of the Regional Original Revenue component during the 2016-2020 period show that the highest average growth is in the Regional Tax component, followed by Regional Retribution, and finally Other Legitimate Regional Original Income. In the mapping analysis, the HPKDYD

component was excluded from the analysis because the component in the 2016–2019 period received zero revenue and could only contribute in 2020.

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