



RESEARCH ARTICLE

Optimizing Restaurant Taxes in Increasing Regional Original Revenue (Case Study at the Bojonegoro Regency Regional Revenue Office)

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Abstract

This research aims to identify and analyze optimization strategy of restaurant tax in increasing local revenue and strengthening the fiscal independence of Bojonegoro Regency. (PAD) and strengthen the fiscal independence of Bojonegoro Regency. The method used method used is a qualitative descriptive approach with data collection techniques data collection techniques through interviews, observation, and documentation of the Regional Revenue Office and restaurant businesses. Regional Revenue and restaurant business actors. The results showed that the integration of payment system digitization, such as e-Mamin application, e.SPPT, and virtual account, is effective in increasing tax revenue and compliance. application, e.SPPT, and virtual account, effectively increases tax revenue and taxpayer compliance, although it is still faced with obstacles. taxpayers although still faced with obstacles of low taxpayer awareness and limited human resources. and limited human resources. The implications of this research emphasize the importance of developing tax information technology, increasing the capacity of human resources, and enforcement of sanctions to support transparency and effectiveness of restaurant tax collection. restaurant tax collection. The main contributions of this research are an in-depth understanding of the role of digitalization and inter-agency synergies in local tax optimization, which provides new contextual insights. optimization of local taxes, which provides new contextual insights on local fiscal management in the era of fiscal autonomy. regional fiscal management in the era of fiscal autonomy. This research is expected to to be a strategic reference for policymakers in strengthening the independence of local independence through service innovation and adaptive tax management.

Keyword: Restaurant Tax Optimization, Local Revenue, Digitalization of Taxation

Introduction

The implementation of regional autonomy in Indonesia has become very crucial with the handover of authority from the central government to local governments, especially at the city and district levels. In this context, Regional Original Revenue (PAD) plays a role as the main source of financing in regional development, which shows the ability of the region to manage finances independently. Regional Original Revenue derived from regional taxes and levies is sometimes a vital benchmark for the sustainability of local development. Research by Fajar et al. confirms that increasing the independence of regional financial management must be carried out by optimizing the potential for taxes and levies so that regions are not dependent on transfer funds from the central government (Fajar et al., 2023). In addition, the importance of regional taxes and levies as a significant component in increasing PAD, which directly impacts the implementation of regional autonomy.

To strengthen the financial position and increase the independence of local governments, it is necessary to have an effective strategy in managing taxes and levies. As stated by Suriadi et al., effective decentralization and increased regional autonomy are key to sustainable development in Indonesia (Suriadi et al., 2024). This shows that efficient resource management from local governments can contribute greatly to the development of the region. Dermawan added that although it is expected that there will be financial independence, not all regions are able to achieve this stability due to variations in PAD management (Dermawan, 2018). Therefore, increasing and optimizing regional taxes and levies is very

important, according to the results of research by Kencana et al. which affirm the importance of better managing sources of income to increase PAD (Kencana et al., 2022). These strategies are expected to provide recommendations for local governments in an effort to address the challenges of regional financial growth and independence, in line with the goal of decentralization to create a more inclusive government (Akib et al., 2023).

Restaurant taxes and hotel taxes in Bojonegoro Regency show a positive upward trend, especially in line with the growth of the tourism industry and food service business. As explained by Mukti et al., the tourism sector has a major impact on local revenues, including taxes from restaurants and hotels, which directly contribute to local native income (PAD) (Mukti et al., 2021). Increasing interest and tourist visits in the region allow for increased revenue from taxes, which can be further optimized to support the region's economic development. Ihalanayake noted that changes in tax policy can have a significant impact on the tourism sector (Ihalanayake, 2012). In addition, research by Raharti et al. shows that the optimization of the tourism sector is essential to improve the regional economic structure and achieve better financial resilience through more efficient taxation (Raharti et al., 2020).

Shepeliuk et al. emphasize the importance of international experience in improving the tax policies applied to tourism entities, in order to increase competitiveness and contribute to the local economy (Shepeliuk et al., 2023). In the context of Bojonegoro, the use of a more efficient approach to tax management from the restaurant and hotel sector could serve as a driver of sustainable economic growth, in line with the researchers' recommendation that the development of appropriate infrastructure and tax policies can create a conducive climate for economic activity (Mukti et al., 2021; Shepeliuk et al., 2023). Dimoska et al. also affirm that tourism not only generates revenue from taxes, but is also an important driver for job creation and growth of related sectors. Therefore, the tax potential of the restaurant and hotel sector in Bojonegoro Regency is very promising and can be the main source in strengthening PAD. The target and realization of Restaurant Tax Revenue in Bojonegoro

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district from 2017 to 2021 have increased as shown in the following graph and table

Table 1. 1 Target and Realization of Bojonegoro Regency Restaurant Tax in 2017-2021

YEAR	TARGET	REALIZATION	REALIZATI ON OF TARGETS	PERTUM BUHAN TARGET	PERTUMB UHAN REALIZATI ON
2017	4.414.317.134,00	5.929.505.221,00	134,32%	-21%	-19%
2018	5.530.526.575,35	6.838.188.415,00	123,64%	25%	15%
2019	6.235.880.925,00	9.181.298.496,62	147,23%	13%	34%
2020	4.849.088.082,00	10.214.729.053,90	210,65%	-22%	11%
2021	4.897.578.963,00	12.357.942.388,00	120,90%	111%	21%

Source : Bapenda of Bojonegoro Regency to be processed in 2024

Dari data grafik dan tabel tersebut, terlihat bahwa realisasi Bojonegoro Regency's Restaurant Tax revenue has increased significantly every year. In 2020, the target of IDR 4,849,088,082.00 was successfully realized up to IDR 10,214,729,053.90 or reached 210.65% of the target. Furthermore, in 2021, from the target of IDR 4,897,578,963.00, IDR 12,357,942,388.00 or 120.90% of the target set by the Bojonegoro Regency Bapenda was realized. To continue to meet and even increase Regional Original Revenue, the Regional Revenue Agency needs to optimize the effectiveness and efficiency in restaurant tax collection and strengthen the potential for overall regional financial management.

Obstacles in restaurant tax collection accompanied by low taxpayer awareness are significant challenges that can hinder the potential for optimizing Bojonegoro Regency's Regional Original Revenue (PAD). For example, in a study conducted in Baubau, although the collection of restaurant taxes was declared effective, its contribution to PAD remained quite small, showing inconsistent fluctuations from year to year (Mahyudin et al., 2021). Other research reveals that taxpayer awareness and understanding play an important role in creating compliance, where more conscious taxpayers tend to fulfill their tax obligations (Sunanta & Leonardo, 2021). This shows that a more integrated effort is needed to increase taxpayer awareness and tax collection effectiveness. Optimizing restaurant taxes in Bojonegoro Regency can be done through increasing the implementation of digital systems such as E-Tax, which has been proven to provide convenience for taxpayers and make it easier for tax officers to supervise (Aryansah et al., 2023). In addition, socialization about the importance of restaurant taxes to regional development is also very important, as shown in research showing that tax socialization can increase knowledge which ultimately has a positive impact on compliance (Wardani & Wati, 2018). These measures are expected to optimize PAD, as well as support regional financial independence by minimizing internal and external constraints that hinder tax revenue from the restaurant sector (Mahyudin et al., 2021; Sahbita & Siregar, 2023).

Previous research has shown a positive trend in restaurant taxes in some regions, but there is an empirical gap in the form of a lack of in-depth studies on restaurant tax optimization strategies that are responsive to local dynamics and current fiscal autonomy. Theoretically, the research has also not fully integrated the concept of regional financial independence with an adaptive tax management approach. In addition, previously used methodologies often lack the qualitative aspects to understand the real constraints in the field. This research is here to fill this gap by adopting a qualitative approach that focuses on restaurant tax management in Bojonegoro Regency, especially the role of the Regional Revenue Office in optimizing PAD in the 2020-2024 period. Thus, this study not only complements and supports previous findings, but also provides new insights into strategies to strengthen restaurant tax management as a vital source of PAD. The theoretical benefit of this study is to enrich the study of public administration and regional fiscal science in the context of fiscal autonomy. Practically, the results of the study are expected to provide strategic recommendations for the Regional Revenue Office and policy makers to increase restaurant tax revenues in a

sustainable and effective manner, thereby supporting regional financial independence and improving community welfare.

This study aims to identify and analyze an effective restaurant tax optimization strategy in increasing Regional Original Revenue (PAD) and strengthening the fiscal independence of Bojonegoro Regency. In addition, this research also focuses on understanding the obstacles faced in the implementation of restaurant tax collection and finding the right solutions so that the tax collection process can run more optimally and make a maximum contribution to regional finances. The benefits of this research are both theoretical and practical. Theoretically, this study enriches the study of regional tax management in the framework of fiscal decentralization and regional autonomy. Practically, the results of the research are expected to provide strategic recommendations to the Regional Revenue Office and other policy makers in improving the effectiveness of restaurant tax management. Thus, this research supports the improvement of regional financial independence which will ultimately improve public services and the welfare of the people of Bojonegoro Regency in a sustainable manner.

Method

This study uses a qualitative research type with a case study approach to explain the phenomenon of restaurant tax optimization in increasing the Regional Original Revenue (PAD) of Bojonegoro Regency. This qualitative approach allows researchers to describe the realities and conditions of the field in detail, focusing on social aspects related to perceptions, motivations, and behaviors related to restaurant tax obligations. As Bradshaw et al. explain, qualitative descriptive research is a great choice when the focus is on who, what, where, and why an experience occurred (Bradshaw et al., 2017). The case study approach can enrich the understanding of relevant social and political contexts (Crowe et al., 2011). The application of a qualitative descriptive approach provides in-depth and narrative data about the research subjects' experiences, as well as provides insight into the dynamics that affect restaurant taxes and their contribution to PAD to understand phenomena holistically in a natural context (Syahrta & Markhamah, 2023). The importance of qualitative structure in responding to the challenges faced in optimizing restaurant taxes and how it can increase PAD in Bojonegoro Regency.

In data collection, researchers used three main techniques, namely unstructured interviews, observation, and documentation (Swasanti et al., 2024). Interviews were conducted directly to selected informants using purposive sampling techniques, namely the Head of the Regional Revenue Office, the Secretary of the Regional Revenue Agency of Bojonegoro Regency, the Head of Regional Tax Division 1 of the Regional Revenue Agency of Bojonegoro Regency, and Restaurant Owners in Bojonegoro Regency. Observations were made to understand behavior and interaction during the interview process as well as to directly observe the restaurant's tax object. In addition, documentation in the form of written data, newspaper news, and related photos supports the validity and completeness of the research data.

In qualitative research, data analysis is carried out through three main stages, namely editing, tabulation, and interpretation, each of which has an important role in understanding the data collected. Editing is the initial stage where researchers assess the validity and

relevance of the data, as well as ensure the consistency and accuracy of the interview notes and observations made (Fadli, 2021; Suyitno, 2021). This process is important so that the data used in the analysis can be accounted for. After editing, the tabulation stage is carried out to classify and organize the data in a table format or other presentation. This aims to describe the data systematically, making it easier to understand and analyze. Tabulation allows researchers to simplify the complexity of the data, making the resulting findings clearer and easier to understand. The next stage is data interpretation which involves integrating the results of the analysis with relevant theories, as well as the researcher's experience and discussions with peers. This process is important because interpretation not only involves descriptive analysis, but also involves attempting to relate data to theoretical views to explain research issues

Results and Discussion

1. Optimizing Restaurant Tax Revenue in Bojonegoro Regency: Digitalization and Risk Management Integration

a. Goal of Maximizing Restaurant Tax Revenue

Optimizing restaurant tax revenue is one of the main focuses of local governments in increasing Regional Original Revenue (PAD) which plays a very important role in financing development and public services. In the midst of economic dynamics and technological developments, the strategy of maximizing restaurant tax revenue not only demands an increase in the amount of payments, but also needs to be supported by service innovations that are effective, transparent, and easily accessible to taxpayers. Thus, the goal of this maximization is expected to be able to encourage awareness and compliance of taxpayers in a sustainable manner, while strengthening regional fiscal independence.

Table 2. Realization of Bojonegoro Regency Restaurant Tax in 2017-2021

N O .	YEAR	NUMBE R OF TAX OBJECT S	RESTAURANT TAX REVENUE (Rs.)
1	2021	165	12.357.942.388,0 0
2	2022	3.363	16.563.664.056,0 0
3	2023	1.527	16.957.012.206,0 0

Source : Bapenda Bojonegoro to be processed in 2024

From the data in the table above, it is known that the number of restaurant tax revenues in the past 3 (three) years has increased, although it has not been significant. This is as conveyed by the Head of Bapenda of Bojonegoro Regency as follows:

"Regional tax revenues, which were originally still in cash, are now entirely received non-cash with *id.billing (virtual account)*. New innovations in strengthening public services in 2023 Bapenda Bojonegoro also continue to improve, one of which is improving services by issuing e.SPPT innovations, (can be downloaded and paid anytime, anywhere) and e.FORM, a digital service to change SPPT PBB-P2." (IY interview)

The spirit of regional financial independence by continuing to optimize services and performance directly also hoist regional revenue to support development in Bojonegoro Regency. For this reason, the regional tax revenue target for 2023 is set at IDR 129 billion with a PAD of IDR 784 billion. The target is much larger than the target for regional tax revenue in the previous year. In 2019, Bapenda targets regional tax revenue of IDR 108.7 billion to be realized of IDR 109 billion and the PAD target of IDR

530 billion to be realized of IDR 559 billion. Meanwhile, in 2020, the regional tax revenue target of IDR 115 billion was realized at IDR 117 billion. Meanwhile, PAD revenue had decreased, namely from the target of IDR 674 billion to only reach IDR 430 billion. For 2021, both PAD and regional tax revenues exceeded the set target. The 2021 PAD revenue target was set at IDR 913 billion, realizing IDR 956 billion. Meanwhile, regional tax revenues from the target of IDR 112 billion were realized at IDR 139 billion.

The optimization of restaurant tax revenue in Bojonegoro Regency shows a positive trend although the increase is still not significant. The use of the e-Mamin application as a digital payment means has made it easier for taxpayers to make payments flexibly and transparently, thereby reducing administrative barriers. The transformation of the payment system from cash to non-cash through virtual accounts also strengthens the accuracy and transparency of tax data collection.

Other innovations in the form of e.SPPT and e.FORM further accelerate tax administration services by making it easier for taxpayers to access documents and make payments at any time. In addition, the implementation of the Smart Water Meter as a groundwater tax supervisory tool reflects the strategy of diversifying tax sources and increasing the accuracy of determining taxes payable.

Overall, this technology-based innovation shows effective maximization efforts in increasing Regional Original Revenue (PAD) without significantly increasing operational expenses. This shows Bapenda's seriousness in optimizing the potential for tax revenue through improving services and utilizing digital technology.

b. Goal of Minimizing Obstacles and Efficiency

Although the progress of restaurant tax revenue is going positively, several obstacles still hinder further optimization. Low taxpayer awareness is the main factor that causes delays and non-compliance in tax payments. Lack of understanding of the importance of tax obligations reduces taxpayer discipline.

The weakness of the sanctions system also invites indifference on the part of taxpayers, where the lack of law enforcement allows violations to continue to recur without meaningful consequences. This condition decreases the effectiveness of supervision and can reduce the potential for admission.

The limitation of human resources handling restaurant taxes is also a real obstacle. With only one restaurant tax coordinator, supervision, service, and rule enforcement are not running optimally, which has implications for the low effectiveness of tax management. The manual tax collection system increases the risk of administrative errors and slows down the process, so more thorough digitization is needed to increase the efficiency and accuracy of tax collection.

2. Strategic Policy and Implementation of Strengthening Restaurant Tax Management in Bojonegoro Regency

a. Restaurant Tax Strengthening Policy

The Regional Revenue Agency (Bapenda) of Bojonegoro Regency has taken significant strategic steps in strengthening the management and collection of restaurant taxes. This step is the implementation of the authority regulated in the Regional Tax Law, which provides space for local governments to optimize tax revenue as one of the main sources of regional revenue. With a clear legal foundation, this policy is designed to answer the challenge of increasing regional revenue while strengthening the role of restaurant taxes in the Regional Original Revenue (PAD) structure.

The main focus of this policy is to improve the quality of tax services to taxpayers, especially restaurant business actors. The services sought prioritize the principle of fast, easy, and transparent so that taxpayers can feel comfortable and encouraged to fulfill their

obligations voluntarily. Simplifying the administrative process is an important part of this effort, which aims to eliminate bureaucratic obstacles that have been considered difficult and slow down the process of fulfilling tax obligations by business actors.

The use of digital technology is also the main pillar in this strengthening policy. By integrating a digital payment system and an online administration platform, Bapenda Bojonegoro Regency seeks to provide easier and more efficient access for restaurant taxpayers. This innovation not only increases the effectiveness of the administrative process, but also accelerates the realization of tax revenue through a payment mechanism that can be made anytime and anywhere, without having to come directly to the tax office.

In addition to the aspect of convenience and speed of service, transparency in restaurant tax management is a major concern. Bapenda encourages the creation of an open and accountable service system to build trust between taxpayers and regional tax officials. This trust is very important so that taxpayers feel confident that their contributions are managed professionally and used for the benefit of regional development. This transparency effort also has the potential to reduce maladministration practices and increase voluntary tax compliance. The role of restaurant taxes in the context of the Regional Original Revenue (PAD) of Bojonegoro Regency is very strategic. Restaurant taxes are one of the main contributors to the PAD structure which has a direct effect on the ability of the region to finance various development programs. Therefore, the increase in revenue from this sector not only has a financial impact, but also strengthens regional financial independence, thereby reducing dependence on transfer funds from the central government and increasing the effectiveness of local development management.

The strengthening of restaurant tax services by the Bojonegoro Regency Bapenda is a strategic step that combines administrative, technology, and transparency aspects to achieve the goal of increasing tax revenue. This policy is not only an administrative effort, but also an important strategy in encouraging the progress of sustainable regional development. With excellent service and optimization of restaurant tax potential, it is hoped that the region will be able to strengthen its financial base while making a real contribution to the welfare of the people of Bojonegoro Regency.

a. Policy Implementation Results

Services provided to taxpayers in Bojonegoro Regency now prioritizes a friendly, efficient, and simple process without convoluted bureaucracy. This approach has succeeded in increasing the convenience of taxpayers in fulfilling their tax obligations. With services that are easily accessible and do not make it difficult, the level of taxpayer compliance also shows a positive upward trend.

One of the important innovations in the implementation of this policy is the use of the e-Mamin application as a digital payment platform for food and beverage taxes. This application allows taxpayers to make transactions anytime and anywhere easily, without having to come directly to the tax office. This facility directly speeds up the payment process and has a significant impact on increasing the realization of restaurant tax revenue. In addition, close collaboration between the Regional Revenue Agency with the Regional Apparatus Organization (OPD) and the village government expands the scope of tax services to smaller community levels. This synergy shows the effective implementation of decentralization, where tax services are closer and easier

to reach by the public. This not only makes it easier for taxpayers but also strengthens the tax revenue base in the regions.

The implementation of policies oriented towards ease of service and openness is clear evidence that strengthening restaurant tax management can be done with a multi-sector approach to technology and collaboration. This model is expected to be an example for other regions in optimizing tax potential while increasing regional financial independence through active community participation.

b. Disposition and Follow-up

The limited number of personnel is one of the main challenges faced in the sustainability of restaurant tax management in Bojonegoro Regency. With a limited number of officers, tax supervision and services become less than optimal, potentially hindering the achievement of revenue targets. Therefore, improving the quality and increasing the number of human resources (HR) is a strategic priority to strengthen operational capacity in this field.

Increasing the capacity of human resources is not only in the form of increasing the number of personnel, but also training and competency development so that tax officers are able to carry out their duties more effectively and professionally. The quality of qualified human resources will improve the performance of supervision, service, and enforcement of tax rules, which ultimately has a positive impact on taxpayer compliance. In addition to internal strengthening, intensive socialization and education to taxpayers is an important step in increasing awareness and discipline in restaurant tax payments. Through various communication and education programs, people can better understand their tax rights and obligations, so that they voluntarily fulfill their obligations on time.

Strict and consistent enforcement of sanctions is also a crucial aspect in creating a deterrent effect for taxpayers who are late or do not meet their obligations. With clear action against violations, it is hoped that the level of compliance will increase and the practice of violations can be significantly minimized.

Technological innovations such as the application of tax recording devices (tapping boxes) also support transparency and accuracy in restaurant tax monitoring. This technology is able to reduce the potential for revenue leakage and increase public trust in the tax system. Overall, this disposition and follow-up reflect the commitment of the Bojonegoro Regency Bapenda to continue to strengthen restaurant tax management through a combination of technological innovations, human resource capacity building, and strengthening the supervision system, which is an important foundation in realizing regional financial independence and sustainable development.

Conclusions and Recommendations

This study shows that the optimization of restaurant taxes in Bojonegoro Regency has made a positive contribution to increasing Regional Original Revenue (PAD) through the integration of payment system digitalization and improving the quality of public services. Despite obstacles such as low taxpayer awareness and limited human resources, the implementation of technological innovations such as e-Mamin, e.SPPT, and virtual accounts has succeeded in increasing the effectiveness of tax collection and supporting regional fiscal independence. Thus, restaurant tax management strategies that prioritize ease of access and transparency of services have proven to be effective in encouraging taxpayer compliance.

This research fills the gap of previous studies with an in-depth qualitative approach to the constraints and opportunities of restaurant tax management in the context of fiscal autonomy at the regional level. This approach provides new insights related to the role of digitalization and synergy between institutions in optimizing regional tax potential in a sustainable manner. These findings enrich the public and fiscal administration literature with a more contextual and applicative perspective.

Implikasi praktis dari penelitian ini menegaskan pentingnya pengembangan sistem teknologi informasi perpajakan, peningkatan kapasitas sumber daya manusia, dan penegakan sanksi yang konsisten guna meningkatkan kepatuhan dan transparansi penerimaan pajak. Kebijakan yang responsif terhadap kebutuhan wajib pajak serta penguatan koordinasi antar instansi menjadi faktor kunci dalam memperkuat kemandirian keuangan daerah dan mendukung pembangunan yang berkelanjutan. Keterbatasan penelitian meliputi cakupan informan dan fokus lokasi yang terbatas pada pajak restoran di Kabupaten Bojonegoro. Penelitian selanjutnya disarankan untuk memperluas objek kajian, melibatkan sektor pajak lainnya, serta menggabungkan metode kuantitatif dan kualitatif untuk memperoleh gambaran yang lebih komprehensif mengenai optimalisasi penerimaan pajak daerah secara umum.

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