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Optimizing Regional Revenue: The Impact of Taxes, Levies, GRDP, and Population Dynamics in East Java's Regencies

Salmadella Regita Puri, Wenny Restikasari*

Economics Department, Faculty of Economics and Business, Universitas Negeri Surabaya
Jl. Ketintang No.2, Surabaya, East Java, 60231, Indonesia

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Abstract

This study investigates the factors influencing regional revenue in East Java's regencies, focusing on the roles of taxes, levies, Gross Regional Domestic Product (GRDP), and population dynamics. Utilizing a quantitative approach, the research analyzes data from various regencies over a specified period, employing multiple regression analysis to assess the relationships between the independent variables and regional revenue. The findings reveal that both taxes and levies significantly contribute to increasing regional revenue, while GRDP demonstrates a positive correlation, indicating that economic growth enhances revenue generation. Additionally, population dynamics are shown to influence regional revenue, with higher population densities leading to increased tax and levy collections. The study underscores the importance of effective tax policies and economic planning in optimizing regional revenue, providing valuable insights for policymakers aiming to enhance fiscal sustainability in East Java. Future research is recommended to explore the impact of additional socio-economic factors on regional revenue generation.

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1. Introduction

Regional autonomy has been a significant shift from a centralized to a decentralized development system, closely intertwined with fiscal decentralization. Fiscal decentralization serves as a mechanism for the central government to transfer funds to local governments, aiming to achieve long-term fiscal resilience and stimulate local economies. The primary measure of a region's autonomy is its Regional Original Income (PAD), which reflects the region's financial capacity to manage its affairs independently (Sun'an et al., 2015).

The Regional Original Income (PAD) is a crucial component of the Regional Revenue and Expenditure Budget (APBD), defined as the revenue collected by a region based on regional regulations and intended for purposes regulated by law (Wahyuningsih, 2020). The increasing contribution of PAD to the APBD indicates a region's decreasing dependence on transfer funds from the central government. In general, a region's financial performance is directly proportional to the amount of PAD it can generate and its ability to finance its own needs. When a region lacks significant autonomy, the central government plays a more dominant role; conversely, when a region has substantial autonomy, it can manage its affairs with minimal interference from the central government.

Corresponding Author: Wenny Restikasari, Email Address: wennyrestikasari@unesa.ac.id

In the 2023 budget year, East Java Province achieved a PAD of IDR 23.012.770.000.000, exceeding the target set at IDR 21.670.000.000.000. Despite a decline in 2020 due to the pandemic, recovery efforts have yielded positive results, with PAD increasing each year. This trend suggests that while East Java Province has made efforts to implement regional autonomy, it has not yet reached its full potential. The existing regional economic potential has not been effectively utilized to maximize PAD (Directorate General of Fiscal Balance, 2023).

According to Anasta & Nengsih (2019), the amount of PAD a region receives, which is correlated with regional taxes and levies, indicates the region's ability to manage fiscal spending and reduce dependence on the central government. Additionally, Gross Regional Domestic Product (GRDP) influences PAD (Halim, 2004). An increase in GRDP enhances the community's capacity to pay taxes and other forms of regional government expenditure (Aslim et al., 2014). Population is another factor affecting PAD, as potential income increases proportionally with the population (Iman et al., 2019). This study aims to provide a comprehensive understanding of the variables influencing PAD in the Regency/City of East Java Province, using panel data regression analysis over the period 2019-2023.

2. Literature Review

Regional Original Income (PAD)

Regional Original Income (PAD) is a critical component of the fiscal framework in Indonesia, serving as a measure of a region's financial autonomy. As defined by Undang-Undang RI No. 33 Tahun 2004, PAD is the income obtained by a region through regional regulations in accordance with laws and regulations. PAD is a key indicator of a region's ability to finance its own expenditures, particularly routine expenditures, and is used to assess the level of regional independence (Rani et al., 2010). A higher contribution of PAD to the Regional Revenue and Expenditure Budget (APBD) signifies greater autonomy and reduced dependence on central government funding. Conversely, a lower contribution indicates increased reliance on central government support. Sources of PAD, as outlined in Undang-Undang RI No. 33 Tahun 2004, include Regional Taxes, Regional Levies, results of management of separated regional assets, and other legitimate PAD.

Regional Taxes

Regional taxes are a significant source of PAD, as mandated by Undang-Undang RI No. 28 Tahun 2009. These taxes are compulsory contributions owed by individuals or entities, without direct compensation, and are used for regional needs aimed at achieving the greatest prosperity for the people. The administration of regional taxes is the responsibility of the regional government (Priantara, 2012). Regional taxes are classified into two types: local taxes, determined by regional regulations, and state taxes, whose administration is delegated to the regions. These taxes serve two primary purposes: funding the regional budget and enforcing regulations (Fatmawatie, 2016). According to Mardiasmo (2002), regional governments are not permitted to impose additional fees based on taxes, reserving taxes for "last effort" situations, while levies can be added to avoid overburdening the community and business actors, maintaining regional economic stability.

Regional Levies

Regional levies, as defined by Kadir (2008), are payments made by the community to the state in exchange for specific services provided directly by the regional government. These levies are authorized by regional regulations and are considered direct services, enjoyed only by the payers. Undang-Undang RI No. 28 Tahun 2009 provides regional governments with the authority to regulate sources of income, including regional taxes and levies, to fund obligations and commitments. Through this mechanism, PAD can be increased. Regional levies are a crucial tool for regional governments to manage and finance specific services and permits, contributing to the overall PAD.

Gross Regional Domestic Product (GRDP)

Gross Regional Domestic Product (GRDP) is the total added value or final product (goods and services) produced by all economic units within a region (Statistik, 2024). The calculation of GRDP supports the formation of regional policies, design, and assessment of development results, providing information that reflects the economic performance of a region. Theoretically, an increase in GRDP leads to an increase in regional income, enabling the central government to better allocate funds to regions and allowing regions to fully benefit from public services (Fatmawatie, 2016). Halim (2004) asserts that GRDP affects PAD, with an increase in PAD observed through the comparison between PAD and GRDP income. Ramadhani et al. (2024) further note that as GRDP increases, the opportunity to increase regional income also grows, reflecting the improving standard of living in the region.

Population

Population is defined as every individual who has been domiciled in the Unitary State of the Republic of Indonesia for at least one year, or who has been domiciled in the area for less than one year but intends to live there for at least one year (BPS, 2020). Population dynamics play a crucial role in development, including increasing the country's real income per capita and improving the institutional system in the long term (Ainun et al., 2023). Thomas Robert Malthus observed that population growth would outpace food growth if unrestricted (Rusli, 1996). Malthus argued that population growth is exponential, while food production increases linearly, leading to potential food shortages. He posited that economic growth can only occur if the rate of population increase is smaller than the rate of economic growth (Iman et al., 2019). Unmanaged population growth can strain regional resources, increasing expenditure burdens for health services, education, and infrastructure. If population growth is not accompanied by improvements in welfare and resource capacity, PAD will face pressure, hindering a region's ability to provide adequate public services (Fadli et al., 2023).

Inter-variable Relationships

The interplay between these variables is complex. Regional taxes and levies are directly influenced by GRDP and population dynamics, as economic growth and population density expand tax bases (Aslim et al., 2014; Halim, 2004). For example, increased GRDP may enhance the community's ability to pay taxes, while population growth can drive demand for services funded by levies. Conversely, unmanaged population growth may strain public resources, reducing PAD efficiency (Malthus, cited in Jhinghan, 2004). These relationships highlight the need for integrated policies that balance tax optimization, economic development, and population management to maximize PAD.

The literature collectively underscores the significance of regional taxes, levies, GRDP, and population in determining PAD. While these variables individually influence PAD, their interactions—such as GRDP-driven tax revenue growth or population effects on service demand—require nuanced policy approaches. Gaps remain in understanding contextual variations and long-term impacts, necessitating further research to refine strategies for enhancing fiscal autonomy in Indonesia.

3. Methodology

This study employs a quantitative research design with a panel data approach to analyze the impact of Regional Taxes (PD), Regional Levies (RD), Gross Regional Domestic Product (GRDP), and Population (JP) on Regional Original Income (PAD) in 38 regencies/cities of East Java Province, Indonesia, from 2019 to 2023. The analysis aims to provide actionable insights for enhancing regional fiscal autonomy and optimizing PAD through evidence-based policy recommendations.

Data Collection and Population Sample
Data Collection

The data utilized in this study is sourced from secondary datasets, including official reports from the Directorate General of Fiscal Balance (DJPK) of the Ministry of Finance (Regional Taxes, Regional Levies, PAD) and the Central Statistics Agency (BPS) (GRDP, Population). These datasets ensure the reliability and validity of the information. The study covers a 5-year period (2019–2023) and includes 38 regencies/cities in East Java Province.

Population and Sample

The population for this research comprises the PAD, Regional Taxes, Regional Levies, GRDP, and Population data for 38 regencies/cities in East Java Province from 2019 to 2023. The sample includes all available observations (n = 190) across the study period, ensuring comprehensive coverage of spatial and temporal variations.

Data Analysis

To assess the influence of the independent variables (Regional Taxes, Regional Levies, GRDP, Population) on the dependent variable (PAD), the study employs panel data regression analysis. This method is suitable for handling data that varies across both time and entities, allowing for robust estimation of variable relationships.
Three models were considered:

1. Common Effect Model (CEM)**:** Assumes homogeneous intercepts and slopes across entities (Basuki & Prawoto, 2015).
2. Fixed Effect Model (FEM)**:** Accounts for unobserved heterogeneity by allowing intercepts to vary across entities (Gujarati, 2003).
3. Random Effect Model (REM)**:** Incorporates random variation in intercepts and slopes, suitable for data with correlated error terms (Gujarati & Porter, 2009).

Model Selection Tests**:**

- Chow Test**:** Compares CEM and FEM. Results (Prob < 0.05) rejected H_0 (CEM), selecting FEM.
- Hausman Test**:** Compares FEM and REM. Results (Prob > 0.05) accepted H_0 (REM).
- Lagrange Multiplier (LM) Test**:** Confirmed REM as optimal (Prob < 0.05).

The final model (REM) was used to estimate coefficients and assess variable significance.

Model Equation

The regression model is specified as:
$PAD\_it=\beta\_0+\beta\_1PD\_it+\beta\_2RD\_it+\beta\_3GRDP\_it+\beta\_4JP\_it+\epsilon\_it$
Where:

- PAD_it = Regional Original Income in regency i at time t
- PD_it, RD_it, $GRDP\_it$, JP_it = Independent variables
- $\beta\_0,\beta\_1,\beta\_2,\beta\_3,\beta\_4$ = Coefficients
- ϵ_it = Error term

4. Results

The sample includes all available observations (n = 190) across the study period, ensuring comprehensive coverage of spatial and temporal variations. The data is used in this study described in Table 1.

Table 1. Descriptive Statistics

	PAD	PD	RD	PDRB	JP
Mean	26,677	25,459	23,688	10,554	13,641
Min	25,231	23,889	17,504	8,793	11,767
Max	29,384	29,148	26,705	13,480	14,878
Std. Dev	0,726	1,059	1,015	0,980	0,785
Obs	190	190	190	190	190

Source: data processed by the author (2024)

This study employs a rigorous panel data regression analysis to examine the impact of Regional Taxes (PD), Regional Levies (RD), Gross Regional Domestic Product (GRDP), and Population (JP) on Regional Original Income (PAD) in 38 regencies/cities of East Java Province from 2019 to 2023. The model selection process involves three tests: Chow test, Hausman test, and Lagrange Multiplier (LM) test. The results are presented in Table 2.

Model Selection

Table 2. Model Selection

Model Selection	Effects Test	Prob
Uji Chow	Prob *cross section* F	0,000
Uji Hausman	Prob *cross section* Random	0,057
Uji Lagrange Multiplier (LM)	Prob *cross section Breusch-Pagan*	0,000

Source: data processed by the author (2024)

The Chow test (Prob = 0.000 < 0.05) rejects the Common Effect Model (CEM), favoring the Fixed Effect Model (FEM). The Hausman test (Prob = 0.057 > 0.05) accepts the Random Effect Model (REM). The LM test (Prob = 0.000 < 0.05) further confirms REM as the optimal model. Thus, the study adopts REM for analysis. The results are presented in Table 3.

Regression Results

Table 3. Panel Data Regression Results

Variabel		CEM	FEM	REM
C	Coefficient	12,973	5,115	12,184
	t-stat	19,218	0,784	9,766
	Prob	0,000	0,434	0,000
PD	Coefficient	0,304	0,643	0,350
	t-stat	9,080	4,599	6,101
	Prob	0,000	0,000	0,000
RD	Coefficient	0,051	0,034	0,043
	t-stat	1,993	2,042	2,671
	Prob	0,047	0,042	0,008
PDRB	Coefficient	0,290	-0,423	0,206
	t-stat	6,947	-1,883	2,568
	Prob	0,000	0,061	0,011
JP	Coefficient	0,121	0,648	0,174
	t-stat	3,187	1,265	2,362
	Prob	0,001	0,207	0,0192
F-stat		292,713	108,050	76,382

R^2	0,863	0,967	0,622
DW stat	0,528	2,123	1,707

Source: data processed by the author (2024)

Key Findings

Regional Taxes (PD), The REM results show a significant positive coefficient (0.350, Prob = 0.000), indicating that regional taxes positively influence PAD. This aligns with Undang-Undang RI No. 33 Tahun 2004, which emphasizes PAD sources from regional taxes. The study contradicts Manalu et al. (2023) but supports Sarmila et al. (2024), Rizqy Ramadhan (2019), and Yokoansei & Octaviani (2021), highlighting the critical role of tax management in enhancing PAD.

Regional Levies (RD), The positive coefficient (0.043, Prob = 0.008) confirms that regional levies contribute to PAD. This aligns with Undang-Undang RI No. 33 Tahun 2004, which recognizes levies as PAD sources. The study contradicts Nugraheni et al. (2019) but aligns with Yokoansei & Octaviani (2021) and Anasta & Nengsih (2019), underscoring the need for policy innovation to optimize levies.

Gross Regional Domestic Product (GRDP), The positive coefficient (0.206, Prob = 0.011) indicates GRDP's role in boosting PAD, consistent with Halim (2004) and Aslim et al. (2014). The study contradicts Juwita & Widia (2022) but supports Ramadhani et al. (2024) and Kanaan & Setyowati (2023), emphasizing GRDP growth as a strategy to increase PAD.

Population (JP), The positive coefficient (0.174, Prob = 0.0192) suggests population growth enhances PAD, reflecting Malthusian theory (Fadli et al., 2023). While population increases short-term economic activity, Prasetyo et al. (2022) caution that unmanaged growth may strain resources. Effective population policies are crucial to maximize PAD contributions.

In conclusion, the study confirms that Regional Taxes, Regional Levies, GRDP, and Population significantly influence PAD in East Java Province. Policy recommendations focus on optimizing tax and levy management, stimulating GRDP growth through strategic sectors, and implementing sustainable population policies to enhance regional fiscal autonomy.

5. Discussion

This study investigates the impact of Regional Taxes (PD), Regional Levies (RD), Gross Regional Domestic Product (GRDP), and Population (JP) on Regional Original Income (PAD) in 38 regencies/cities of East Java Province from 2019 to 2023. The results of the panel data regression analysis using the Random Effect Model (REM) provide valuable insights into the relationships among these variables.

Regional Taxes (PD)

The findings indicate that regional taxes have a significant positive effect on PAD (Coefficient = 0.350, Prob = 0.000). This aligns with the provisions of Undang-Undang RI No. 33 Tahun 2004, which recognizes regional taxes as a key source of PAD. Efficient management of regional taxes, such as hotel tax, restaurant tax, entertainment tax, and billboard tax, can significantly increase PAD. These taxes are closely linked to regional economic development and community activities. The study contradicts the findings of Manalu et al. (2023) in Medan City, which reported no significant impact of regional taxes on PAD. However, it supports the results of Sarmila et al. (2024), Rizqy Ramadhan (2019), and Yokoansei & Octaviani (2021), which highlight the positive influence of regional taxes on PAD. Optimizing tax management through policy innovation and improved public services is crucial for enhancing PAD.

Regional Levies (RD)

The results show that regional levies have a positive impact on PAD (Coefficient = 0.043, Prob = 0.008). This finding is consistent with Undang-Undang RI No. 33 Tahun 2004, which identifies regional levies as a source of PAD. The study contradicts Nugraheni et al. (2019), who found no significant effect of regional levies on PAD in Magelang Regency. However, it aligns with the research of Yokoansei & Octaviani (2021) and Anasta & Nengsih (2019), which emphasize the positive contribution of regional levies to PAD. Local governments should strengthen efforts to manage regional levies through innovation and supportive policies to maximize their contribution to PAD and support regional development.

Gross Regional Domestic Product (GRDP)

The study finds that GRDP has a positive impact on PAD (Coefficient = 0.206, Prob = 0.011). This is in line with the theory proposed by Halim (2004), which states that PAD is influenced by GRDP. An increase in GRDP enhances the community's capacity to pay taxes and other levies, thereby increasing PAD. The study contradicts Juwita & Widia (2022), who reported no significant effect of GRDP on PAD in West Sumatra Province. However, it supports the findings of Ramadhani et al. (2024) and Kanaan & Setyowati (2023), which highlight the positive influence of GRDP on PAD. Local governments should focus on developing potential economic sectors, such as industry, trade, and tourism, to stimulate GRDP growth and enhance PAD.

Population (JP)

The results indicate that population has a positive impact on PAD (Coefficient = 0.174, Prob = 0.0192). This is consistent with Malthus' theory, which suggests that population growth can increase economic activity and contribute to PAD in the short term. However, unmanaged population growth can strain regional resources and infrastructure, leading to negative impacts on PAD. The study supports the research of Prasetyo et al. (2022), which emphasizes the role of population as a key production factor. Local governments should implement effective population policies to ensure that population growth is accompanied by improvements in the quality of life, education, and productivity to maximize the positive contribution of population to PAD.

Policy Implications and Recommendations

Optimizing Regional, Tax Management Local governments should prioritize improving tax collection efficiency through simplified procedures, enhanced transparency, and the use of technology (e.g., digital tax platforms). Regular training for tax officials and public awareness campaigns can increase compliance and expand the tax base.

Strengthening Regional, Levies Diversify levy types to align with local economic activities (e.g., environmental fees, tourism permits). Involve communities in levy design to ensure fairness and acceptance, reducing administrative conflicts.

Boosting GRDP, Growth Invest in infrastructure (transport, energy) and human capital (education, workforce training) to attract private investment. Provide incentives for SMEs and innovation-driven industries to diversify the regional economy.

Sustainable Population, Policies Implement family planning programs and healthcare access to manage population growth. Link population growth to job creation and productivity improvements through vocational training.

Fiscal Autonomy, Reduce reliance on central government transfers by strengthening PAD through diversified revenue sources (taxes, levies, asset management).

Establish regional, fiscal councils to monitor PAD performance and share best practices among regencies.

Data-Driven Governance, Develop a centralized database for real-time monitoring of PAD, GRDP, and population trends. Use predictive analytics to forecast revenue and allocate resources efficiently.

Interregional Collaboration, Foster partnerships between regencies to leverage economies of scale (e.g., joint infrastructure projects). Advocate for policy harmonization at the provincial level to address cross-regional economic disparities.

Community Engagement, Involve local stakeholders (businesses, NGOs, academia) in policy design to ensure inclusive and sustainable development. Regularly publish PAD reports to enhance transparency and public trust in regional governance.

By implementing these policies, East Java Province can enhance PAD, promote economic resilience, and improve the quality of life for its residents. Future research should explore the long-term impacts of these policies and assess their replicability in other regions.

6. Conclusion

This study concludes that Regional Taxes, Regional Levies, Gross Regional Domestic Product (GRDP), and Population significantly influence Regional Original Income (PAD) in the regencies/cities of East Java Province, both individually and collectively. The findings highlight the critical role of these variables in enhancing regional fiscal autonomy and underscore the importance of strategic policy interventions to optimize PAD.

The results demonstrate that efficient management of regional taxes and levies can significantly boost PAD, aligning with the provisions of Undang-Undang RI No. 33 Tahun 2004. The positive impact of GRDP on PAD emphasizes the need for local governments to focus on developing potential economic sectors to stimulate growth. Additionally, the study confirms that population growth contributes to PAD, provided it is accompanied by improvements in education, workforce skills, and infrastructure.

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