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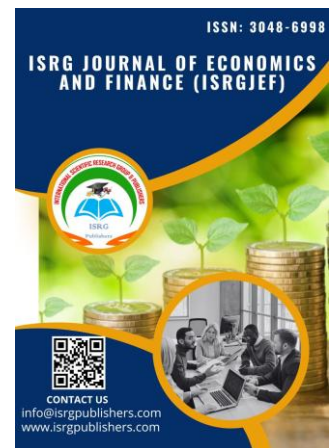
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ANALYSIS OF THE FACTORS AFFECTING THE LOCAL REVENUE OF THE CITY OF MATARAM IN THE PERIOD 2011-2023

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Abstract

This study analyzes the factors that influence local revenue in Mataram City during the period 2011 to 2023, focusing on local taxes, local levies, population, and inflation. Using multiple linear regression analysis method, the results show that Local Taxes have a positive and significant effect on Local Revenue, while Local Levy has no significant effect. Total population has a negative and significant effect on local revenue, while inflation has an insignificant negative effect. The results provide important insights for local governments in formulating more effective policies to increase local revenue, and emphasize the need for special attention to revenue management and inflation control. This research is expected to be a reference for further research in the field of regional economics.

Key Words: Local Own Revenue, Local Taxes, Local Levies, Population, Inflation, Mataram City, Multiple Linear Regression Analysis.

I. INTRODUCTION

Indonesia is a developing country consisting of several islands from Sabang to Merauke. The country adheres to a decentralisation system, namely the transfer of government affairs from the central government to autonomous regions based on the principle of autonomy. The Law of the Republic of Indonesia, Article 1 Point 8, 2014 explains that regional autonomy is the right, authority and duty of autonomous regions to regulate and manage their own government affairs and the interests of local communities within

the system of the unitary state of the Republic of Indonesia. In this way, the local government also has the authority over regional original revenue for regional expenditure and development in the region itself. (Putra et al., 2023)

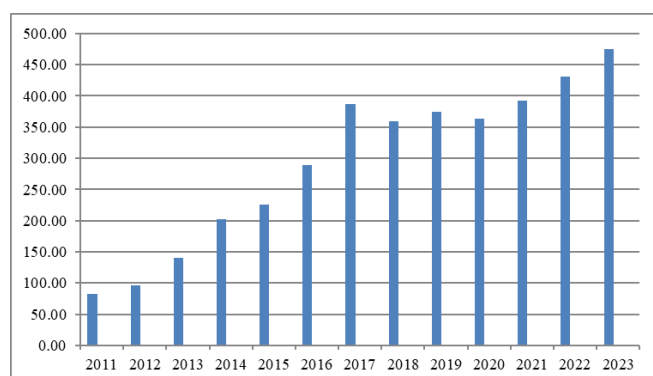
Regional revenues are all regional rights that are recognized as an increase in net assets in a given budget period (Law No. 32 of 2004 on Regional Government), regional revenues come from revenues of central and regional equalization funds, as well as from the region itself, namely regional original revenues and other legal

revenues. The financial equilibrium between the central and regional governments is a fair, proportional, democratic, transparent and responsible system of financial sharing in the context of financing the implementation of decentralization, taking into account the potential, conditions and needs of the regions, as well as the level of decentralization and support tasks. (Aulia et al., 2022)

West Nusa Tenggara Province has two separate islands consisting of 8 regencies and 2 cities, namely West Lombok, Central Lombok, East Lombok, North Lombok, Sumbawa, West Sumbawa, Bima, Dompu, Bima City and Mataram City. With a tremendous amount of natural resources, the province has created each district with different income potential and regional budget. (Hikmahyanti & Soelistyo, 2021)

Mataram City, as the capital of West Nusa Tenggara Province, has an important role in the sustainable management of local revenue. Based on the factors that influence local revenue, there are several key elements that contribute to increasing local revenue. The main sources of own-source revenue are local taxes, levies, and revenue from the management of local assets. Local taxes, such as hotel and restaurant taxes, are heavily influenced by the growing tourism sector, while charges for public services also make a significant contribution.

Chart 1.1 Local Revenue of Mataram City in 2011 – 2023



Sumber: <https://djpk.kemenkeu.go.id/portal/data/apbd>

The Regional Original Revenue of Mataram City experienced a fluctuating trend from 2011 to 2023, although it increased overall. From 82.30 billion rupiah in 2011, the Regional Original Revenue continued to increase until it reached its peak in 2017 at 386.96 billion rupiah, reflecting the optimization of better regional income. However, in 2018, there was a decline to Rp 358.83 billion, which was influenced by the impact of the Lombok earthquake as well as changes in policies and external economic conditions.

After the decline, local revenues increased again in 2019 to 373.95 billion rupiah, but declined again in 2020 to 363.17 billion rupiah due to the impact of the COVID-19 pandemic, which limited economic activity. As the economy and government policies recovered, local own-source revenue increased again in 2021 to 392.56 billion rupiah, followed by a significant increase in 2022 to 466.33 billion rupiah, and further to 469.82 billion rupiah in 2023.

The trend from 2021 to 2023 shows a strong economic recovery, supported by the easing of restrictions and strategies to increase local revenues. Overall, despite some fluctuations due to external factors such as natural disasters and the pandemic, Mataram City's own-source revenue continues to show positive long-term growth.

Speaking of the success of the economy, this can be seen from the population, where the population is the driving force of the economic sectors. (Oktiani, 2021)

If the population as a human resource is more productive in developing the production of goods and services, there will be an increase in buying and selling transactions. Regional economic development is a process and activity in which local governments and all components of society, both from institutions and individuals, manage various existing resources and form a partnership pattern to create new jobs and stimulate the development of economic activities in the region (Kuncoro, 2014).

The existence of population activity in the economy causes general economic turmoil due to excessive demand for goods and services usually called inflation. The existence of inflation in the city illustrates the existence of economic turmoil, if inflation is left unchecked it will have an impact on the economy because good inflation is less than 10%, if inflation exceeds 25% will result in high value of goods and have an impact on the rupiah exchange rate which will decrease. (Susanto, 2014).

The researcher has examined a number of previous studies that are relevant to the problem to be studied, namely local own-source revenue (PAD). Based on the results of the search, it was found that the various variables that affect the city's own-source revenue often include aspects such as revenue sources and local financial management. A study by Aslim (2014) outlines how the Gross Regional Domestic Product (GRDP) and total population have a significant effect on increasing local own revenue. On the other hand, a study by Ria Aprilia Purbaya (2021) shows that Gross Regional Domestic Product (GRDP), Total Population, and Investment significantly contribute to increasing Regional Own Revenue. This study also differs in terms of geographical focus and more recent periodization, namely in the period 2011-2023 in the city of Mataram. Thus, this research is expected to present a new and more in-depth perspective on the factors that influence the local revenue in the city of Mataram.

Based on the above description related to various factors that can affect local revenue, the authors feel interested in examining local revenue in the city of Mataram by making it in a scientific work entitled "Analysis of Factors affecting Local Revenue of the City of Mataram 2011-2023".

II. LITERATURE REVIEW

Pendapatan Asli Daerah (PAD)

According to Halim (2007), Regional Original Revenue is regional revenue obtained from sources within its own territory and collected based on local regulations in accordance with applicable laws and regulations. In Law No. 33 of 2004, Article 3, Paragraph 1 on Financial Balance between Central and Regional Governments, it is stated that Regional Original Revenue aims to provide authority to regional governments to finance the implementation of regional autonomy in accordance with regional potential as a form of decentralization.

Pajak Daerah

According to Act No. 28 of 2009, regional taxes, hereinafter referred to as taxes, are compulsory contributions to the regions owed by natural persons or legal entities, which are obligatory on the basis of the law, without direct reward and are used for regional purposes for the greatest prosperity of the population. The law describes the types of tax objects for provinces and district/city tax objects.

Retribusi Daerah

According to Article 1 point 64 of Act No. 28/2009, the local tax is the financing of certain services or licenses specifically provided or granted by the local government for the benefit of natural persons or institutions. The local tax is divided into 3 classes, namely general services tax, business services tax and certain licenses tax.

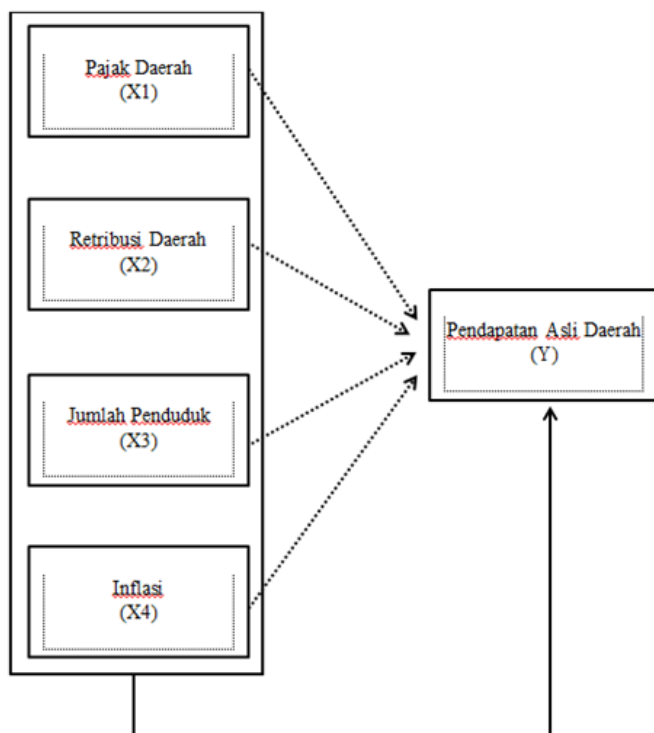
Jumlah Penduduk

Residents are all people who have stayed in the geographical area of the Republic of Indonesia for 6 months or more, and/or those who have stayed for less than 6 months but intend to settle down (BPS: 2013).

Inflasi

In economics, inflation is a process of generally and continuously increasing prices related to market mechanisms that can be caused by various factors, such as increased public consumption, excess liquidity in the market that triggers consumption or even speculation, to include the unreliable distribution of goods.

Kerangka Konseptual



Pengembangan Hipotesis

- There is a significant positive relationship between local taxes and local revenue.
- There is a significant positive relationship between local retribution and local revenue.
- There is a significant positive relationship between total population and original local revenue.
- There is a significant positive relationship between inflation and local revenue.
- There is a significant positive relationship between local taxes, local retribution, population, and inflation simultaneously with local revenue.

III. RESEARCH METHODS

The type of research used in this study is a quantitative approach with associative methods. This research was conducted in Mataram

City, which is the capital of West Nusa Tenggara Province, Indonesia. The selection of Mataram City as a research site is based on the diversity of economic potential and challenges in the management of regional original revenue. As a region with various sources of revenue, including taxes and fees.

The data collection methods used in this research are documentation and literature study. The data used in this research is secondary data, which includes official documents such as the annual report of the Regional Revenue Office of Mataram City, regional financial reports, and statistical data from the Central Statistics Agency (BPS) of Mataram City.

The analysis used in this research is quantitative association analysis using multiple linear regression as the analysis tool. Multiple linear regression is a regression model that involves more than one independent variable. Multiple linear regression analysis is used to determine the direction and how much influence the independent variable has on the dependent variable (Ghozali, 2013). In this study, multiple linear regression models were used to determine the effect between the independent and dependent variables. In general, this regression model can be written as follows:

$$Y_t = \beta_0 + \beta_1 X_{1t} + \beta_2 X_{2t} + \beta_3 X_{3t} + \beta_4 X_{4t} + e_t$$

Hypothesis Test

a. F Test (Simultaneous)

The statistical t-test aims to determine the effect of the independent variables simultaneously/together on the dependent variable. Based on the test criteria, if the P-value and F-statistic value (<0.05), it can be concluded that the independent variable simultaneously has a significant effect on the dependent variable. (Pokhrel, 2024)

b. T-test (Partial)

This statistical t-test is intended to determine which regression coefficient of the independent variable (independent) has a significant effect on the dependent variable (dependent), which is carried out individually (partially) Regional Original Income, the significant level is 0.05 (Latan et al., 2013).

Coefficient of determination analysis (R²)

The coefficient of determination (R²) is used in the model to determine the extent to which the percentage of variance in the independent variable can explain the dependent variable. An R² value close to 100 means that the independent variables provide all the information needed to predict changes in the dependent variable (Latan et al., 2013).

Classical Assumption Test

A model is said to be good when it has passed a series of classical assumption tests. There are four stages of classical assumption testing, namely:

a. Normality test

The normality test aims to determine whether the distribution of a data follows or approaches a normal distribution. In this study, the normality test was performed using a statistical test (Kolmogrov-Smirnov test) (Polkher, 2024).

b. Multicollinearity test

The multicollinearity test aims to test the correlation between the independent variables, namely regional taxes, regional levies,

population and inflation. Multicollinearity test can be seen from Tolerance or VIF (Variance Inflation Factor).

c. Autocorrelation test

The autocorrelation test aims to test for a correlation between confounding errors in period t and confounding errors in the previous period in a linear regression model. The regression model is said to be good if it is free of autocorrelation. This is because autocorrelation arises from the presence of successive observations at related times. The way to detect autocorrelation is by using the Lagrange Multiplier (LM) test. (Trilaksana, 2015)

d. Heteroscedasticity test

The heteroscedasticity test aims to test whether there is an inequality of variance from the residuals of one observation to another in the regression model. In this observation, it can be done using the Glejser test. (Setya Budi et al., 2024)

IV. HASIL PENELITIAN

1. Multiple Linear Regression Analysis Results

Dependent Variable: Y

Method: Least Squares

Date: 03/12/25 Time: 13:42

Sample: 2011 2023

Included observations: 13

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	587.2727	172.8767	3.397061	0.0094
X1	3.279553	0.297278	11.03192	0.0000
X2	-5.160610	2.494913	-2.068453	0.0724
X3	-1.251362	0.379600	-3.296530	0.0109
X4	-642.1554	310.3963	-2.068824	0.0724
R-squared	0.985125	Mean dependent var		293.1323
Adjusted R-squared	0.977688	S.D. dependent var		130.5267
S.E. of regression	19.49709	Akaike info criterion		9.062130
Sum squared resid	3041.092	Schwarz criterion		9.279419
Log likelihood	-53.90385	Hannan-Quinn criter.		9.017468
F-statistic	132.4560	Durbin-Watson stat		2.791085
Prob(F-statistic)	0.000000			

- The constant value obtained is 587,272 rupiah, so it can be interpreted that if the independent variable increases by one unit on average, the dependent variable will increase by 587,272 rupiah.
- The regression coefficient value of variable X1 has a positive value (+) of 3,279 rupiah, so it can be interpreted that if the variable X1 increases, Variable Y will increase by 3,279 rupiah, and vice versa.

- The regression coefficient value of variable X2 has a negative value (-) of -5,160 rupiah, so it can be interpreted that if variable X2 decreases, Variable Y will decrease by -5,160 rupiah, and vice versa.
- The regression coefficient value of the X3 variable has a negative value (-) of -1,251 people, so it can be interpreted that if the X3 variable decreases, the Y variable will decrease by -1. 251 people, and vice versa.
- The regression coefficient value of the X4 variable has a negative value (-) of -642,155 percent, so it can be interpreted that if the X4 variable decreases, the Y variable will decrease by -642,155 percent, and vice versa.

2. Hypothesis Test

a. F Test (Simultaneous)

R-squared	0.985125	Mean dependent var	293.1323
Adjusted R-squared	0.977688	S.D. dependent var	130.5267
S.E. of regression	19.49709	Akaike info criterion	9.062130
Sum squared resid	3041.092	Schwarz criterion	9.279419
Log likelihood	-53.90385	Hannan-Quinn criter.	9.017468
F-statistic	132.4560	Durbin-Watson stat	2.791085
Prob(F-statistic)	0.000000		

It is known that the F-Statistic value is 132.4560 with a Prob. (F-Statistic) of 0.000000 (<0.05), then it can be concluded that the Independent Variable (X) consisting of Regional Taxes (X1), Regional Levies (X2), Total Population (X3), and Inflation (X4) has a significant effect simultaneously (simultaneously) on the Dependent variable, namely Regional Original Revenue (Y).

b. T tes (Partial)

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	587.2727	172.8767	3.397061	0.0094
X1	3.279553	0.297278	11.03192	0.0000
X2	-5.160610	2.494913	-2.068453	0.0724
X3	-1.251362	0.379600	-3.296530	0.0109
X4	-642.1554	310.3963	-2.068824	0.0724

*Diolah dengan E-Views 12

The table above shows the t-calculated value along with the probability value of each independent variable. And in this study, the interpretation of a one-way hypothesis test with a significance level of 0.05 or 5% was used. Thus, the hypothesis can be proved as explained as follows:

- Variable X1 has a t-Statistic value of 11.0319 with a probability value. (Significance) of 0.0000 (>0.05), then it can be concluded that the X1 variable has a significant effect on the Y.

- The X2 variable has a t-Statistic value of -2.0684 with a prob value. (Significance) of 0.0724 (>0.05), then it can be concluded that the X2 variable has no significant effect on the Y variable.
- The X3 variable has a t-Statistic value of -3.2965 with a prob. (Significance) of 0.0109 (>0.05) then it can be concluded that the X3 variable has no significant effect on the Y variable.
- Variable X4 has a t-Statistic value of -2.0688 with a prob value. (Significance) of 0.0724 (>0.05), then it can be concluded that the X4 variable has a significant effect on the Y variable.

3. Coefficient of determination analysis (R2)

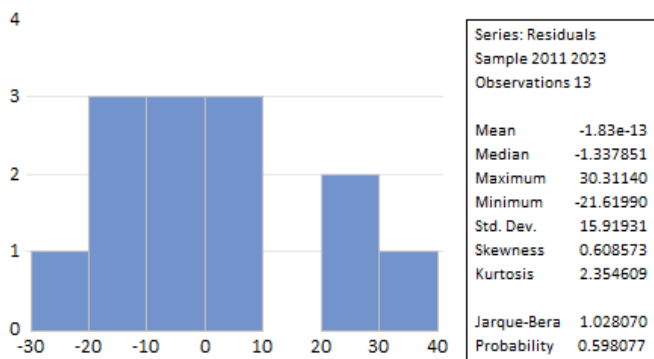
R-squared	0.985125	Mean dependent var	293.1323
Adjusted R-squared	0.977688	S.D. dependent var	130.5267
S.E. of regression	19.49709	Akaike info criterion	9.062130
Sum squared resid	3041.092	Schwarz criterion	9.279419
Log likelihood	-53.90385	Hannan-Quinn criter.	9.017468
F-statistic	132.4560	Durbin-Watson stat	2.791085
Prob (F statistic)	0.000000		

**Diolah dengan E-Views 12*

Based on the table, the coefficient value of Determination or R2 is based on the results of Multiple Linear Regression, which is known that the adjusted R-squared value (if using > 1 independent variable where in this study 5 independent variables are used) which is 0.977688 which means that the variables of Regional Tax (X1), Regional Levy (X2), Number of Population (X3), and Inflation (X4) can affect the variable of Regional Original Revenue (Y) of 0.977688 or 97.7 percent. So there are 2.3 percent influenced by other variables outside this study.

4. Classical Assumption Test

a. Normality Test



Based on the image above, it can be seen that the value of Jarque-Bera is 1.028 with a probability value of 0.598. It shows that the value of JB is smaller than the level of significance as well as the value of $p=0.598$ is greater than 0.05 so that it can be concluded that the statement of normal distributed residual assumptions is met.

b. Multicollinearity Test

Tabel 4.9 Hasil Olah Data Uji Multikolenearitas

Variance Inflation Factors

Date: 03/12/25 Time: 13:43

Sample: 2011 2023

Included observations: 13

Variable	Coefficient Variance	Uncentered VIF	Centered VIF
C	29886.34	1022.060	NA
X1	0.088374	48.92567	5.856013
X2	6.224589	87.21403	3.818830
X3	0.144096	979.2485	2.191798
X4	96345.88	7.363760	1.839640

**Diolah dengan E-Views 12*

The results of the multicollinearity test above can be seen based on the Variance Inflation Factors test. In the table above, which shows that this model has variables X1, X2, X3 and X4, it is free from the problem of multicollinearity by looking at the results of the Centered VIF which shows that there is no value greater than 10.

c. Autocorrelation Test

Breusch-Godfrey Serial Correlation LM Test:

Null hypothesis: Homoskedasticity			
F-statistic	1.900067	1.900067	0.2105
Obs*R-squared	2.775357	2.775357	0.0957

**Diolah dengan E-Views 12*

Based on the results in the table above, the Autocorrelation test in this study to significantly use 5%, it can be concluded that independent variables have a significant effect on dependent variables and vice versa. If the Chi-Squared Prob value is < 0.05 , autocorrelation can occur, If the Chi-Squared Prob value is $>0.05\%$, autocorrelation does not occur.

From the results of the table above, you can see the value of prob. Chi-square is 0.0957 where the value is greater than 0.05 which means that it is free from autocorrelation or there is no autocorrelation.

d. Heteroscedasticity Test

Heteroskedasticity Test: Glejser

Null hypothesis: Homoskedasticity			
F-statistic	0.648422	Prob. F(4,8)	0.6437
Obs*R-squared	3.182832	Prob. Chi-Square (4)	0.5277
Scaled explained SS	2.249730	Prob. Chi-Square (4)	0.6899

**Diolah dengan E-Views 12*

The prerequisite that must be met in the regression model is the absence of heteroscedasticity. In this study, the heteroscedasticity glaxade test was used which is available in the e-views program. If the probability value is <0.05 , then a symptom of

heteroscedasticity occurs. On the other hand, if the probability value > 0.05 , then there are no symptoms of heteroscedasticity.

From the results of the table above, it shows that in this study there were no disruptive errors between one observation and another. This can be seen from the results of statistical testing using the Glejser test, which can be seen that the probability value of Chi Square(5) on Obs*R-squared is $0.5277 > 5\%$ then H_0 is accepted, meaning that heteroscedasticity does not occur.

Pembahasan

The Effect of Regional Taxes, Regional Levies, Population, and Inflation on Mataram City's Original Regional Revenue.

1. The Effect of Regional Taxes on the Original Regional Revenue of Mataram City.

Based on the results of the study, the t-test on the variable of Regional Tax (X1) showed a calculated t-value of 11.0319 with a significance level of 0.0000, which means that H_1 was accepted and H_0 was rejected. This shows that Regional Taxes have a positive and significant effect on the Original Regional Revenue of Mataram City. The higher the Regional Tax revenue, the higher the Regional Original Revenue, indicating that Regional Taxes are the main factor in increasing Regional Original Revenue. This contribution is influenced by the effectiveness of tax collection, taxpayer compliance, and government policies in expanding the tax base. Therefore, optimizing tax revenue through increasing the efficiency of the tax system, intensifying supervision, and providing incentives to compliant taxpayers is an important strategy to increase Mataram City's Regional Original Revenue in a sustainable manner.

The results of this research are supported by research conducted by Dhea Rizki Aulia et al. (2016)

2. The Effect of Regional Levy on the Original Regional Revenue of Mataram City.

Based on the results of the study, the t-test on the variable of Regional Levy (X2) showed a calculated t-value of -2.0684 with a significance level of 0.0724, which means that H_0 was accepted and H_1 was rejected. This shows that the Regional Levy has a negative and insignificant effect on the Regional Original Revenue (PAD) of Mataram City. Despite being one of the sources of revenue, its contribution is not strong enough. Factors such as mandatory compliance with the levy, the effectiveness of collection, and government policies in the management of the levy influenced these results. To increase the contribution of the Regional Levy, optimal strategies are needed such as improving the quality of public services, socialization to the community, and adjusting the levy rate in accordance with economic conditions and people's purchasing power.

The results of this research are supported by research conducted by Gebby Santria and Nawarti Bustamam (2023)

3. The Effect of the Number of Population on the Original Income of Mataram City.

Based on the results of the study, the t-test on the Population (X3) variable showed a calculated t-value of -3.2965 with a significance level of 0.0109, which means that H_1 was accepted and H_0 was rejected. This shows that the Number of Population has a negative and significant effect on the Original Income of the Mataram City Region. This negative influence is due to the large number of low-income and unemployed populations, who are vulnerable to poverty. This condition makes it difficult for residents to fulfill their obligations to pay taxes and regional levies, thus negatively

impacting efforts to increase Regional Original Revenue in Mataram City.

The results of this research are supported by research conducted by Rahendra Satria Jati and Wartono (2018)

4. The Effect of Inflation on the Original Income of Mataram City.

Based on the results of the study, the t-test on the Inflation variable (X4) showed a t-calculated value of -2.0688 with a significance of 0.0724, which means that H_0 was accepted and H_1 was rejected. This shows that Inflation has a negative and insignificant effect on Regional Original Income. Regression analysis shows that the increase in inflation tends to decrease the Regional Original Income, with a negative coefficient indicating an indirect relationship. Rising inflation can reduce people's purchasing power and hinder regional economic growth, caused by the rising cost of living which reduces the income that the government can collect from taxes and levies. High inflation creates economic uncertainty, negatively impacting investment and other economic activities, thereby reducing the potential for Regional Original Income in Mataram City.

The results of this research are supported by research conducted by Wulan Purna ma Sari dan Miftahuljannah (2019)

5. The Effect of Regional Taxes, Regional Levies, Population and Inflation on Regional Original

Income Based on the results of the study, the F test showed an F-Statistic value of 132.4560 with a Prob value. (F-Statistic) of 0.000000, which means that the independent variables of Regional Taxes (X1), Regional Levies (X2), Number of Population (X3), and Inflation (X4) have a significant effect simultaneously on Regional Original Revenue (Y). Changes in taxes and levies can increase the financial capacity of regions, while a larger population has the potential to create higher revenues and increase demand for public services. On the other hand, inflation affects people's purchasing power and government spending, which has an impact on regional income. These results confirm the importance of effective tax and levy management, as well as attention to population and inflation, to increase PAD and support sustainable economic development.

The results of this research are supported by research conducted by Ika Puspita Nugraheni, Rusmijati, Lucia Rita Indrawati (2019)+

V. KESIMPULAN DAN SARAN

1. Kesimpulan

Based on the results of the study, Regional Tax (X1) has a positive and significant effect on the Regional Original Revenue (PAD) of Mataram City with a t calculation of 11.0319 and a significance of 0.0000. On the other hand, the Regional Levy (X2) had a negative and insignificant effect (t count -2.0684, significance 0.0724), while the Number of Population (X3) had a significant effect (t count -3.2965, significance 0.0109). Inflation (X4) also had a negative and insignificant effect (t count -2.0688, significance 0.0724). The results of the F test showed that the independent variable simultaneously had a significant effect on the PAD, with F-Statistic 132.4560 and Prob. 0.000000.

2. Saran

Based on the discussion and conclusions of the research results, the author provides several suggestions. First, the government and agencies in Mataram City are expected to develop new potentials to increase Regional Original Revenue and be wiser in allocating

funds for facilities and infrastructure that support economic development. Second, because the Regional Levy and Inflation have no effect on Regional Original Revenue, the government needs to focus on implementing the levy and controlling inflation through subsidies for basic necessities and tax sanctions for violating luxury fuel users. Finally, for further research, it is recommended to add other independent variables that can affect Regional Native Income and use different models for better results.

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