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Optimizing Local Tax Revenue from the Hospitality Sector: A Qualitative Study in North Toraja Regency

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Abstract

This study analyzes the factors influencing the optimization of hotel and restaurant tax revenues in North Toraja Regency between 2019 and 2023. The mismatch between tax targets and actual revenues, particularly the underperformance of hotel taxes, contrasted with the robust growth of restaurant taxes, prompted this research. Using a qualitative descriptive method, the study relies on interviews, observation, and documentation, triangulated for validity. The results reveal that the COVID-19 pandemic, low occupancy rates, and limited taxpayer compliance hinder hotel tax collection. Conversely, restaurant tax revenues improved due to economic recovery, stronger enforcement, and increased consumption. Key factors affecting optimization include economic conditions, taxpayer awareness, policy effectiveness, service quality, and the use of digital technologies such as MPOS (Mobile Point of Sales). The study concludes that digitalization, human resource improvement, taxpayer education, and inter-agency coordination are essential strategies for optimizing tax revenues in tourism-driven local economies.

Keywords: hotel tax, restaurant tax, local revenue, tax compliance, MPOS, North Toraja

1. Introduction

The role of local taxes in sustaining regional development is increasingly critical in the era of fiscal decentralization. For regencies such as North Toraja in South Sulawesi, the tourism sector anchored by cultural heritage, traditional ceremonies like *Rambu Solo'*, and natural beauty holds immense potential to boost the local economy. This economic potential directly connects with two key sources of regional revenue: hotel and restaurant taxes.

These taxes are categorized under local original revenue (PAD) and expected to provide substantial fiscal support for public services, infrastructure, and poverty reduction programs (Adolph, 2016; Daerah et al., 2007; Kabupaten, 2023; Pelayanan et al., 2020; Utara, 2024). However, the realization of these revenues has not always aligned with expectations, highlighting inefficiencies in

tax administration, enforcement, and compliance (Malodia et al., 2021; Sichera, 2015).

Recent data from the Revenue Agency (BAPENDA) of North Toraja between 2019 and 2023 reveal a contrasting phenomenon (Peraturan Daerah Kab. Toraja Utara, 2014). While restaurant tax revenue has exceeded targets in the last two years, hotel tax revenue consistently fell short, with the lowest realization in 2021 reaching only 27% of the set target. This disparity is puzzling, especially considering that hotels and restaurants are complementary sectors within the tourism value chain. Furthermore, the tourism sector itself showed signs of recovery post-pandemic, suggesting that demand-side conditions should have favored both segments. This divergence points to deeper systemic, managerial, and behavioral issues that deserve analytical attention (A Hasibuan, Zainal, Harry, 2005; Badan Pusat Statistik Indonesia, 2020).

Several observable phenomena accompany this disparity. First, taxpayer compliance remains a core issue, especially in the hotel sector, where tax evasion, underreporting, and administrative negligence are prevalent. Second, technology adoption, particularly the implementation of Mobile Point of Sale (MPOS) devices, has not been evenly distributed or enforced across business entities. Third, coordination between agencies, including licensing offices, tourism departments, and enforcement units, is often fragmented, leading to weak oversight (Malodia et al., 2021; Sichera, 2015; Warkentin et al., 2002). These issues hinder the region's ability to optimize its tax revenue from tourism-dependent sectors (Iyan, Asriansyah S Mawung, 2020; Mmmmmri Dalam Negri, 2021; M. Dalam Negri, 2021; Suparji, 2019; Univ.Brawijaya, 2007).

The COVID-19 pandemic, while initially disrupting economic activities, has also served as a stress test for local governments' tax resilience and adaptability. It exposed the vulnerability of tax collection systems that rely heavily on manual processes and voluntary compliance. In contrast, local governments that invested early in digital tax infrastructure and institutional coordination were able to minimize losses and rebound faster. Thus, the case of North Toraja presents a timely opportunity to explore not only sector-specific tax dynamics but also broader institutional readiness for fiscal optimization in the post-pandemic era (Brodjonegoro, 2019; Pemerintah Republik Indonesia, 2019)(OECD, 2006; Tajuddin et al., 2023).

Given these conditions, this study seeks to develop an explanatory model of tax revenue optimization for the hotel and restaurant sectors by identifying and mapping out the key determinants, both internal and external. The model aims to integrate factors such as taxpayer behavior, technological intervention, administrative capacity, regulatory enforcement, and macroeconomic influences like tourism trends. By focusing on North Toraja as a case study, this model could serve as a reference framework for other tourism-driven regions facing similar challenges in aligning tax potential with actual collections (Adolph, 2016; Conference et al., n.d.; Daerah et al., 2007; Kabupaten, 2023; Pelayanan et al., 2020; Peraturan Daerah Kab. Toraja Utara, 2014; Undang Undang RI, 2014; Utara, 2024).

Specifically, the research aims to answer three interrelated questions: (1) What are the patterns of hotel and restaurant tax revenue in North Toraja from 2019 to 2023? (2) What internal and external factors influence the optimization of these tax revenues? and (3) What strategic interventions can be proposed to enhance

the effectiveness, efficiency, and equity of tax collection in these sectors? The goal is not only to diagnose the root causes of underperformance but also to design a context-specific roadmap for reform (Ipsass, 2007).

Ultimately, this research contributes both theoretically and practically. Theoretically, it enriches the literature on local tax governance in tourism economies by proposing an integrated model of optimization. Practically, it offers empirical insights and policy recommendations for local government institutions seeking to increase fiscal capacity without overburdening businesses. The results are expected to guide BAPENDA and policymakers in designing adaptive, technology-driven, and stakeholder-inclusive strategies for sustainable regional revenue generation.

2. Literature Review

The optimization of local tax revenue, particularly from the hospitality sector, has been widely discussed in public finance and regional development literature. According to Mardiasmo (2018), local taxes serve as the backbone of regional autonomy, enabling local governments to independently fund public services and infrastructure. Hotel and restaurant taxes are categorized as local taxes under Law No. 28/2009 and Law No. 1/2022, providing counties and cities the authority to collect them as a form of direct fiscal contribution from local economic activities. Their significance increases in regions where tourism is a major economic driver, as is the case in North Toraja.

From a theoretical standpoint, the optimization of tax revenues involves the intersection of multiple concepts: taxpayer compliance, institutional efficiency, and technological innovation. Bird and Zolt (2008) emphasize that enhancing tax compliance requires not only clear legal rules but also administrative capacity and fairness. Devano and Rahayu (2006) further distinguish between *formal compliance* (adhering to administrative procedures) and *material compliance* (accurately reporting tax obligations). The gap between these forms of compliance often leads to significant revenue loss, particularly in cash-based sectors like hospitality (Malodia et al., 2021)(Corrigan, 2017).

The role of technology, particularly digital monitoring systems such as Mobile Point of Sales (MPOS), is gaining attention as a strategic tool for improving transparency and minimizing revenue leakage. Studies by Nugroho (2019) and Fitriani (2021) show that the implementation of electronic tax systems in tourist destinations like Sleman and Bali helped increase voluntary compliance and allowed for more accurate real-time reporting. However, they also caution that technological adoption must be paired with capacity-building and enforcement to achieve meaningful results. In Toraja Utara, MPOS devices are not yet uniformly adopted, indicating a technological gap that may limit optimization efforts.

Another crucial factor is institutional coordination across local government agencies. According to Suparmoko (2018), tax optimization cannot occur in administrative silos. Effective data sharing between licensing departments, tourism offices, and enforcement agencies is needed to expand the tax base (ekstensifikasi) and ensure compliance monitoring. When such coordination fails, some businesses may operate informally or avoid registering altogether, undermining potential revenues. In North Toraja, evidence suggests fragmented inter-agency coordination has resulted in noncompliance and tax evasion, especially in the hotel sector.

Macroeconomic and external factors such as tourism cycles, public health crises, and consumer behavior also significantly influence tax collection. Prasetyo (2022) highlights how the COVID-19 pandemic dramatically reduced hotel occupancy rates and restaurant footfall, leading to a steep decline in local tax revenues across Yogyakarta. Nevertheless, regions that adapted through digital enforcement, tax relief schemes, and strategic promotions recovered faster. These findings imply that responsiveness to external shocks must be an integral part of any tax optimization model.

Taxpayer awareness and public trust also play an essential role. According to Putra (2022), awareness campaigns, transparency in tax usage, and accessible grievance mechanisms can enhance the legitimacy of the tax system. In cash-intensive and culturally unique regions like Toraja, tailored communication strategies respecting local norms and business practices can help build a compliance culture. Without taxpayer buy-in, even the most sophisticated enforcement systems may struggle to reach their full potential.

In sum, the literature suggests that optimizing local tax revenue from the hospitality sector involves five interlinked domains: (1) legal and regulatory framework, (2) taxpayer compliance behavior, (3) technological infrastructure, (4) institutional coordination, and (5) external macroeconomic dynamics. These domains provide the theoretical basis for constructing a conceptual model aimed at improving hotel and restaurant tax revenue in North Toraja. The integration of these elements will allow for a more holistic and adaptive approach to local revenue generation in tourism-dependent regions.

3. Methodology

3.1 Research Design

This study employs a qualitative descriptive approach to explore and analyze the factors affecting the optimization of hotel and restaurant tax revenues in North Toraja Regency. The qualitative method was chosen to capture rich, contextual insights from the perspectives of stakeholders directly involved in the tax collection process. This approach is particularly suitable for exploring complex phenomena that involve behavioral, institutional, and systemic elements dimensions often not easily quantified but critical in understanding policy implementation and public service performance.

3.2 Research Setting and Scope

The study was conducted in North Toraja Regency, a region in South Sulawesi, Indonesia, known for its vibrant tourism sector. The research focused specifically on the performance and governance of hotel and restaurant tax collection by the Regional Revenue Agency (Badan Pendapatan Daerah or BAPENDA). The period of analysis spans from 2019 to 2023, covering pre-pandemic, pandemic, and recovery phases, thereby providing a dynamic temporal lens on how external shocks and policy adaptations influenced tax performance.

3.3 Data Sources

The study utilized both primary and secondary data.

- 1) Primary data were collected through semi-structured interviews with key informants, including:
 - a) Drs. Paris Salu, Head of BAPENDA Toraja Utara

- b) Section heads for Monitoring, Collection, and Taxpayer Services
 - c) Field inspectors responsible for MPOS implementation
 - d) Select local business owners from the hotel and restaurant sectors
- 2) Secondary data were obtained from BAPENDA internal reports, revenue realization documents, tax regulations, and relevant government publications from 2019–2023.

These data sources were used not only to understand perceptions and institutional practices but also to triangulate factual performance trends over the observed period.

3.4 Data Collection Techniques

Three main qualitative techniques were applied:

1. In-depth Interviews

Semi-structured interviews allowed flexibility in probing specific themes while maintaining a focus on the study's objectives. Interview questions were designed to explore issues such as taxpayer compliance, challenges in technology adoption, enforcement strategies, and inter-agency coordination. Interviews were conducted in person and recorded with permission.

2. Participant Observation

The researcher engaged in field observations, particularly during MPOS monitoring activities, to observe firsthand how tax officers interact with businesses, use technology tools, and collect data. This direct involvement enriched the contextual understanding of operational realities.

3. Document

Analysis

Internal documents such as revenue performance reports, organizational charts, SOPs, local regulations, and strategic plans were reviewed to understand the structural and procedural dimensions of tax administration. These documents also provided quantitative support for qualitative findings.

3.5 Research Instrument

In qualitative research, the researcher is the primary instrument, as emphasized by Miles and Huberman (1994). To ensure systematic data collection, the researcher used:

- 1) Interview guides with open-ended questions
- 2) Field notes templates for observation
- 3) Document analysis matrices to extract policy-relevant insights The instruments were reviewed by academic supervisors to ensure relevance and rigor.

3.6 Data Analysis Technique

- 1) Data were analyzed using thematic content analysis, following the interactive model of Miles, Huberman, and Saldana (2014), which includes:
- 2) Data reduction: organizing raw data into categories such as compliance, technology, enforcement, and inter-agency collaboration.
- 3) Data display: using matrices and narrative summaries to visualize patterns and relationships.

- 4) Conclusion drawing and verification: cross-checking emerging findings with field data and informant feedback to ensure validity.

3.7 Validity and Triangulation

To ensure the credibility and trustworthiness of findings, the study employed triangulation in several forms:

- 1) Source triangulation: comparing information across interviews with BAPENDA officials, field staff, and taxpayers.
- 2) Methodological triangulation: integrating data from interviews, observation, and documents.
- 3) Analyst triangulation: validating interpretations through discussions with thesis supervisors and peer researchers.

By applying triangulation, the study minimizes subjectivity and enhances the reliability of interpretations derived from qualitative data.

4. Results and Discussion

4.1 Tax Revenue Performance and Sector Disparity

The analysis of tax revenue performance in North Toraja reveals a consistent disparity between hotel and restaurant tax realization from 2019 to 2023. Table 1 and Table 2 show the trends for each sector.

Table 1. Realisasi Pajak Hotel Tahun 2019–2023

Tahun	Target (Rp)	Realisasi (Rp)	Persentase (%)
2019	300,000,000	180,000,000	60%
2020	250,000,000	105,000,000	42%
2021	200,000,000	54,000,000	27%
2022	220,000,000	110,000,000	50%
2023	250,000,000	140,000,000	56%

Table 2. Realisasi Pajak Restoran Tahun 2019–2023

Tahun	Target (Rp)	Realisasi (Rp)	Persentase (%)
2019	400,000,000	280,000,000	70%
2020	380,000,000	300,000,000	79%
2021	350,000,000	330,000,000	94%
2022	350,000,000	380,000,000	108%
2023	370,000,000	495,800,000	134%

The hotel sector shows chronic underperformance, with no year reaching full target realization. Conversely, restaurant taxes exceeded expectations in 2022 and 2023. This divergence indicates sector-specific issues such as compliance, reporting mechanisms, and consumer behavior.

4.2 Tax Object Registry and Activity Levels

In 2023, the number of registered tax objects indicates a significant imbalance between the sectors. Restaurant businesses outnumber hotels by more than double. However, a portion of these businesses

remains inactive or unregistered as active taxpayers, limiting the tax base.

Table 3. Jumlah Objek Pajak Hotel dan Restoran Terdaftar (2023)

Jenis Pajak	Objek Pajak Terdaftar
Hotel	53
Restoran	128

Table 4. Jumlah Objek Pajak Aktif dan Tidak Aktif (2023)

Jenis Pajak	Aktif	Tidak Aktif
Hotel	35	18
Restoran	110	18

This data implies a need for better updating of taxpayer databases, improved monitoring of business closures, and expanded registration campaigns.

4.3 Taxpayer Compliance Behavior

Compliance is a critical determinant of revenue realization. Table 5 illustrates that non-compliance remains an issue in both sectors, particularly among hotels, where nearly 40% of active taxpayers do not report or pay taxes consistently.

Table 5. Kepatuhan Pelaporan dan Pembayaran Wajib Pajak (2023)

Jenis Usaha	Patuh	Tidak Patuh
Hotel	22	13
Restoran	85	25

Factors driving non-compliance include limited awareness, distrust in government, administrative burden, and inadequate enforcement. Interviews revealed that while restaurant owners have adapted to monitoring and technological change, hotel operators are less responsive to oversight.

4.4 Technology Utilization: MPOS Adoption

The Mobile Point of Sale (MPOS) system is a major innovation for real-time tax monitoring. However, its rollout has been limited. Only 5 out of 35 active hotels and 27 out of 110 active restaurants have installed MPOS, as shown in Table 6.

Table 6. Jumlah Objek Pajak Terpasang MPOS (2023)

Jenis Usaha	MPOS Terpasang	Belum Terpasang
Hotel	5	30
Restoran	27	83

The data indicates that MPOS coverage is only 14% for hotels and 25% for restaurants. Barriers include a lack of training, equipment cost, and resistance to digital oversight. Yet in locations where MPOS is fully operational, tax realization improved significantly, demonstrating the system's potential for broader implementation.

4.5 Institutional and External Challenges

Fieldwork revealed that weak inter-agency coordination (between BAPENDA, Dinas Pariwisata, Satpol PP, and Dinas Perizinan)

limits enforcement and licensing oversight. Inconsistent or outdated business data leads to blind spots in monitoring, and no formal mechanism exists for joint inspections. Furthermore, external factors such as tourism seasonality, economic downturns, and public health crises (e.g., COVID-19) significantly impact hotel performance and tax stability.

The performance gap between hotel and restaurant tax realization in North Toraja underscores the need for a comprehensive,

adaptive, and collaborative tax governance strategy. This proposed model serves both as a diagnostic tool and a policy blueprint for increasing local fiscal capacity. By reinforcing the institutional pillars and digital infrastructure, while fostering a culture of compliance and collaboration, local governments can more effectively harness tourism's economic potential for sustainable development.

List of Informants and Their Roles

No.	Name	Position / Role	Relevance to Study
1	Drs. Paris Salu	Head of BAPENDA North Toraja	Overall policy and performance of the hotel & restaurant tax
2	Andarias Rante, SE	Head of Tax Monitoring and Evaluation Division	Field inspections, monitoring of compliance
3	Yohanes Lembang	Officer of Taxpayer Services	Communication with businesses and public awareness
4	Damasus Lakang, S.STP	Staff in the Restaurant Tax Unit	Direct restaurant tax administration
5	Melky Bitticaca	Hotel entrepreneur (Rantepao)	Perspective of the hotel taxpayer
6	A. Yohanis Rante Allo	Owner of a registered restaurant	Perspective of the restaurant taxpayer
7	Maria Duma	Staff of the BAPENDA MPOS technical support team	MPOS implementation and troubleshooting

Key Thematic Discussions from Informants

Performance and Policy Perspective (Informant 1: Drs. Paris Salu)

Drs. Paris Salu emphasized that pajak hotel belum optimal (hotel tax is suboptimal) due to the combination of low tourist arrivals during COVID-19 and weak monitoring of taxpayer reporting. He acknowledged that while restaurant tax performance is improving, taxpayer education and data synchronization with other agencies (e.g., tourism and licensing departments) remain incomplete.

Quote: *"Kinerja pajak restoran menunjukkan peningkatan, tapi pajak hotel belum pulih. Kita butuh sistem pemantauan yang lebih kuat dan teknologi seperti MPOS."*

Monitoring and Field Supervision (Informant 2: Andarias Rante, SE)

Mr. Andarias explained the difficulties faced during field monitoring, including uncooperative businesses, outdated data, and limited staff. He stated that the hotel sector in particular tends to underreport or delay tax payments.

Quote: *"Beberapa hotel memang tidak aktif, tapi mereka tidak melapor ke Bapenda. Kita kesulitan mengakses data operasional mereka."*

Taxpayer Engagement and Compliance (Informant 3: Yohanes Lembang)

Yohanes Lembang highlighted that many hotel and restaurant owners lack awareness about tax obligations. Efforts have been made through socialization programs and personal visits, but behavioral resistance remains, especially among small businesses.

Quote: *"Kesadaran masih rendah. Banyak pelaku usaha mengira pajak hanya berlaku untuk bisnis besar."*

Restaurant Tax Administration (Informant 4: Damasus Lakang, S.STP)

Damasus revealed that restaurant tax revenue increases in 2022 and 2023 are linked to MPOS implementation and consistent follow-up. Restaurants are more adaptive and responsive, especially those located near tourist areas.

Quote: *"Restoran lebih mudah diajak kerja sama, apalagi kalau mereka sudah pakai MPOS."*

Hotel Taxpayer Experience (Informant 5: Melky Bitticaca)

As a hotel operator, Melky admitted that during the pandemic, operations were suspended, and reporting taxes felt like an extra burden. He supports digital solutions like MPOS but requests technical assistance and a simplified process.

Quote: *"MPOS itu bagus, tapi kami tidak tahu cara operasikan. Harus ada pelatihan kalau mau diterapkan."*

Restaurant Taxpayer Perspective (Informant 6: A. Yohanis Rante Allo)

Mr. Yohanis found MPOS useful in simplifying reporting. He supports the tax policy as long as the system is transparent and there is clarity on how taxes are used. He also recommends more frequent communication with BAPENDA.

Quote: *"Saya merasa MPOS membuat pelaporan lebih gampang. Tapi kita ingin tahu pajak itu dipakai untuk apa."*

Technical Implementation of MPOS (Informant 7: Maria Duma)

Maria explained that while MPOS has been partially rolled out, many business owners lack digital skills. There is a need for hands-on training, ongoing support, and funding to provide devices to small businesses.

Quote: *"Banyak pelaku usaha yang gaptek. Harus ada pendampingan, bukan hanya pemasangan alat."*

Synthesis of Informant Insights

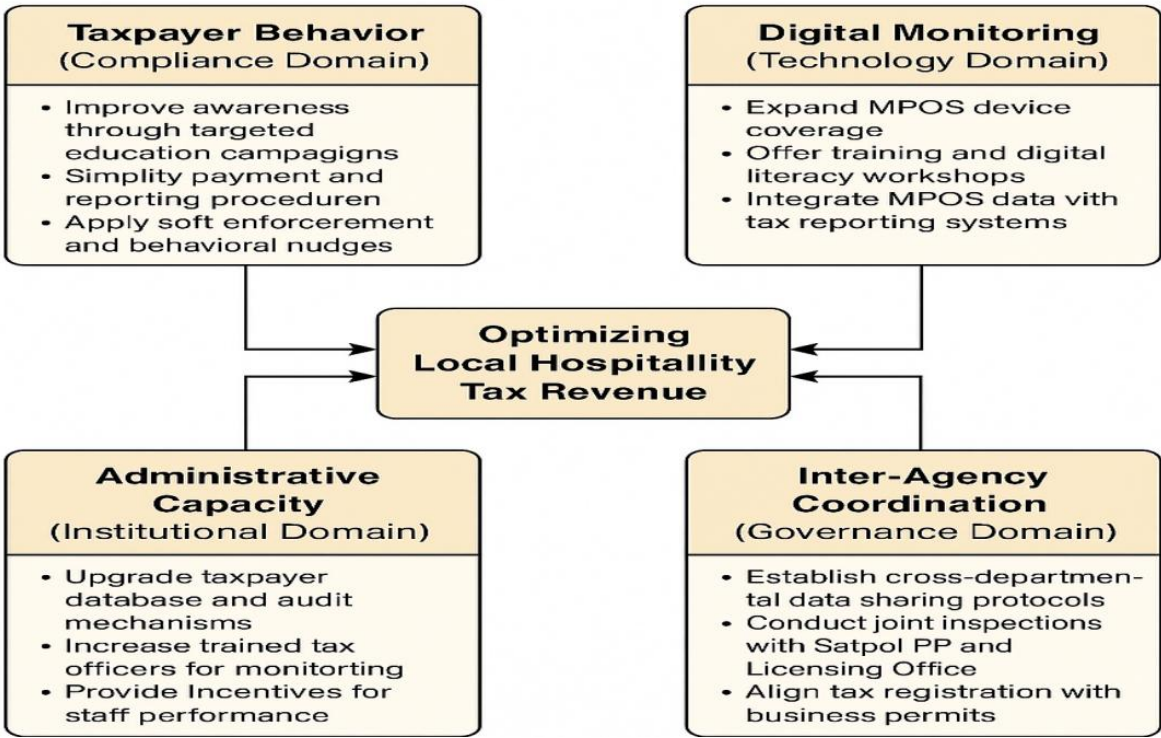
The interviews reflect consistent themes:

- 1. The hotel sector is underperforming due to weak monitoring, low compliance, and a lack of reporting culture.
- 2. The restaurant sector is more responsive and adaptive to digital innovation, explaining its improved tax performance.
- 3. MPOS technology, while promising, requires institutional commitment, technical training, and behavioral support.
- 4. Coordination across agencies is lacking and leads to fragmented oversight, outdated records, and enforcement gaps.
- 5. Business owners want clarity on tax use and more dialogue with local government.

The model integrates five key domains to enhance hotel and restaurant tax collection:

- 1) Taxpayer Behavior – Improve compliance through education, simplified procedures, and soft enforcement strategies.
- 2) Digital Monitoring – Expand and enforce MPOS usage to ensure accurate, real-time transaction tracking and reduce underreporting.
- 3) Administrative Capacity – Strengthen BAPENDA’s institutional ability with updated databases, more field staff, and performance-based incentives.
- 4) Inter-Agency Coordination – Align licensing, tourism, and enforcement units through data sharing and joint inspections for better oversight.
- 5) External Risk Adaptation – Synchronize tax planning with tourism cycles and prepare adaptive strategies for economic shocks.

Together, these components form a responsive and accountable tax system for tourism-driven local economies like North Toraja.



5. Conclusion

This study examined the factors influencing the optimization of hotel and restaurant tax revenues in North Toraja Regency between 2019 and 2023. The findings reveal a persistent gap between hotel and restaurant tax performance, driven by differences in taxpayer compliance, technological adoption (particularly MPOS implementation), administrative capacity, and institutional coordination. While restaurant tax revenue has shown positive growth, reaching 134% of the target in 2023, hotel tax collections have consistently fallen short, achieving only 56% in the same year.

Through qualitative analysis supported by interviews and field data, the study proposed a five-domain optimization model that

integrates taxpayer behavior, digital monitoring, institutional readiness, cross-agency coordination, and macroeconomic adaptability. The model offers a practical and adaptive framework for local governments to strengthen fiscal performance in tourism-dependent regions.

Policy Recommendations

Based on the findings, the following policy measures are recommended:

- 1. Mandatory MPOS Implementation Require all registered hotels and restaurants to adopt MPOS, with technical support and training provided by BAPENDA.

2. Taxpayer Education and Engagement Conduct continuous awareness campaigns, especially targeting small and informal businesses, to improve voluntary compliance.
3. Database Integration and Licensing Reform Synchronize tax registration with business licensing to automatically include new entities and reduce monitoring gaps.
4. Joint Task Force for Field Supervision Establish inter-agency teams involving BAPENDA, Satpol PP, and the licensing office to conduct coordinated inspections and enforcement.
5. Flexible Tax Policy Linked to Tourism Events Align tax collection planning with local tourism calendars and introduce relief mechanisms during low seasons or crisis periods.

Research Limitations

This study is limited by its:

- 1) Geographical Scope, focusing solely on North Toraja Regency, which may not represent all tourism regions in Indonesia.
- 2) Qualitative Design, which, while rich in context, may lack generalizability due to the absence of large-scale quantitative validation.
- 3) Timeframe, covering 2019–2023, which captures pandemic dynamics but not long-term post-recovery trends.

Future Research Directions

To build on this research, future studies could:

- 1) Develop quantitative models using panel data from multiple districts to test the proposed optimization model statistically.
- 2) Explore taxpayer segmentation, identifying behavioral profiles to tailor compliance strategies.
- 3) Assess the long-term impact of MPOS adoption on revenue trends through time-series forecasting.
- 4) Investigate the cost-effectiveness of different enforcement and outreach strategies for local tax agencies.

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