

The Effect of Intensification and Extensification of Tax and Retribution on Local Own-Source Revenue

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ABSTRACT

Local own-source revenue is a significant element of the implementation of regional autonomy. The local own-source revenue of a region is impactful to the region's self-reliance in financing the development program for public needs. The present study is aimed to investigate the effect of intensification and extensification of retribution tax on local own-source revenue in Gorontalo city. A qualitative method and ex-post-facto approach were employed in this research. The results showed that the intensification and extensification of retribution tax are influential to the local own-source revenue. All in all, the research implications suggest for the regional development to optimize the regional finance potentials by the program of intensification and extensification. An increase in local own-source revenue will improve the region's capacity to implement governance and apply financial autonomy from the central government. The research findings are treated as the recommendation to the government, other related institutions, practitioners, and the community.

Keywords: Intensification, Extensification, Autonomy

INTRODUCTION

Regional autonomy is of paramount importance to a region's capacity to carry out development processes in an appropriate manner. A decentralization approach implemented in the governance conducts leads to the decentralization of the regional financial aspects. Such an approach implicates the demand for a region's capacity in funding the region's own needs[1]. One of the significant aspects of regional autonomy is financial autonomy regarding development and public service. A region's financial status is highly influential to the governance and public service conducts[2]. The state revenue is utilized to finance the public service activities[3]. In the meantime, the procurement of regional income comprises planning, management, reporting, responsibility-checking, and monitoring of regional finance. The effectiveness of regional financial management is indicated by the achievement of regional financial management objectives, comprising the activities of planning, implementation, administration, reporting, accountability, and monitoring conducted by the regional government[4].

As a key aspect to economic development, the fiscal decentralization of a region is measured by the region's ability to boost its local own-source revenue to increase its self-reliance and independence from the national government. A region's autonomy, as reflected in the Regional Budget, is highly associated with the region's autonomy in terms of local own-source revenue. A region's capacity to increase the source of income based on the local potentials is able to support the conduct of accommodation of the public interest without the interference of the national

government's interest that is inappropriate with the public needs. On this ground, Nurdin Nara[5] pointed out that the local revenue is a strategic component that bears paramount significance to the structure of the Regional Budget. A region's extent of self-reliance indicates its capacity to finance its expenses without the need for aids from the national government; it is also reflected in the ratio of fiscal decentralization of the region's government.

A region's whole financial performance is reflected from the extent of fiscal decentralization used as an indicator to assess the contribution of local own-source revenue towards the total local revenue[6]. That said, a region with a low capacity for internal funding through local own-source revenue is highly dependent on the national government[7]. The local own-source revenue is different in each region. A region featured with industrial advancements and plentiful natural resources tends to have higher local own-source revenue compared to other regions, and vice versa. In this regard, the inequality of local own-source revenue in different regions might take place. Regions with higher local own-source revenue tend to have better financial stability, while those with lower revenue tend to be underdeveloped[7].

As the capital of Gorontalo province, the municipality of Gorontalo is the epicenter of industrial and service activities of the province. Compared to other regions in the province, the city has a relatively higher local own-source revenue. Table 1 presents the initial data of local own-source revenue in Gorontalo city.

Table 1

Data of Local Own-Source Revenue of Gorontalo City

Year	Local Own-Source Revenue Budget	Local Own-source Revenue Realization	Regional Revenue	Effectiveness Ratio	Growth Ratio	Autonomy Ratio
2016	113,086,216,899	82,377,903,786	466,150,650,159	72.85	15.63	17.67
2017	123,788,170,027	97,092,318,657	675,337,872,414	78.43	17.86	14.38
2018	126,689,843,712	124,732,780,260	754,961,985,637	98.46	28.47	16.52
2019	160,669,212,234	142,700,996,247	892,006,038,781	88.82	14.41	16.00
2020	158,646,907,164	172,315,775,595	948,313,978,857	108.62	20.75	18.17

Source: Finance Auditor Body of Gorontalo Municipality 2021[7]

As based on Table 1, the realization of local own-source revenue of Gorontalo city is significantly lower compared to the revenue obtained from the fiscal balance fund. Essentially, a regional government's dependence on the national government bears positive and negative impacts. The positive impact renders the establishment and maintenance of a good relationship with the national government. Such conduct will optimize the allocation of higher fiscal balance funds towards the region to support higher absorption of regional expenditure. On the other hand, a region's high level of dependence on the national government will lead to a lack of motivation and effort in increasing the region's local own-source revenue based on its potentials. As asserted from Table 1, the effectiveness and growth of local own-source revenue in Gorontalo city are considered less optimal. The city's revenue growth was rather unstable and fluctuated over the years. Less significant growth of local own-source revenue is caused by a region's incapability of formulating strategies of collecting and mapping the potentials of local own-source revenue[8].

Theoretically, Mardiasmo[9] argued that a region's level of revenue is directly proportional to the region's expenditure. In other words, an increase in revenue will lead to an increased level of expenditure. Such a condition might take place due to the larger fund available that is used in expenditure matters, such as Operating Expenditure and Development Expenditure. In addition to that, a region with greater local own-source revenue has a lack of dependence on the national government's grants or aids. This problem blames several factors. As stated by Halim[10], the

mobilization of local own-source revenue is carried out by intensification and extensification of the revenue, particularly on the local tax and retribution. Halim[11] argued that intensification of tax refers to the action or effort to enlarge the revenue so as to achieve the target actualization as expected. Meanwhile, the extensification of tax, according to [12], is the effort to broaden the tax subject and object as well as to adjust the tariff. Moreover,[13] stated that the intensification and extensification of the local tax and retribution collection can boost a region's local own-source revenue. Saleh[14] further added that the intensification of local tax and retribution is highly significant to be implemented on the improvement of both aspects. In this regard, the intensification of local tax and retribution is conducted to enlarge the local revenue. Henceforth, the notions above imply that intensification and extensification play a key role in the enhancement of local own-source revenue. The socialization of tax to the community, accompanied by the introduction of tax regulations and dissemination on the importance of tax, is viewed as the necessary measures to be taken in raising public awareness on the significance of tax[15]. On top of that, the identification of strategic sources of regional income is essential to the implementation of a region's household affairs[16]. The government of Gorontalo Municipality has undertaken several intensification and extensification measures on the local tax and retribution enhancement. The intensification measures comprise improvement of tax administration, improvement of employee quality, recruitment of new tax collection officers, and improvement on tax policy. Additionally, the municipality government has implemented extensification policies that involve extension of tax subject and object, as well as tariff improvement. The intensification and extensification measures of the municipality government refer to at least 18 regional regulations, particularly regarding the collection of local tax and distribution.

Table 2
Regulations concerning Local Tax and Retribution in Gorontalo Municipality

No	Number of Regulation	Year of Publication	Topic Discussed
1	18	2011	Retribution of Nuisance Permit
2	17	2011	Retribution of Market Service
3	16	2011	Retribution of Health and Sanitary Services in Gorontalo Municipality
4	15	2011	Retribution of Bus Station
5	14	2011	Retribution of Lavatory Procurement and/or Disposal
6	13	2011	Retribution of Commercial Vehicle Licensing
7	12	2011	Retribution of On-street Parking Services
8	11	2011	Retribution of Reimbursement of Printing Fee of Residential ID Card and Civil Registry Certificate
9	10	2011	Land and Building Title Transfer Fee
10	9	2011	Land and Building Tax of Rural and Urban Area
11	8	2011	Groundwater Tax
12	7	2011	Street Lighting Levy
13	6	2011	Tax on Non-metallic Minerals and Rocks
14	5	2011	Entertainment Tax
15	4	2011	Parking Tax
16	3	2011	Restaurant Tax
17	2	2011	Advertisement Tax
18	1	2011	Lodging Occupancy Tax

Source: Website of the Indonesian Ministry of Home Affairs, 2021

Table 2 indicates that the government of Gorontalo Municipality, through the Finance Auditor Body, pursued to optimize the tax collection to support its local own-source revenue. The region is required to be prepared and competent in managing the available resources in the most efficient or effective way possible[17]. Despite that, issues on policy implementation remain to persist in the region. As reflected from the practices, the government's intensification measures lacked effectiveness due to the tax collection officers' inappropriate competence and commitment. Moreover, it is discovered that the extensification conducts in the region are relatively hard to implement. Since most businesses in Gorontalo City have homogenous nature, it is difficult to increase the tax tariff. Such problems suggest that the municipality lacks a universal intensification or extensification measure to be applied in all organizations in any given situation. Therefore, the study argues that intensification and extensification measures are essential to be implemented in nurturing the taxpayers' compliance and raising the community's awareness to pay their taxes[18]. [19] defined extensification as the activity conducted to increase the number of taxpayers. Meanwhile, intensification is viewed as the optimization of taxpayers through the activities of compliance raising and monitoring[19]. Extensification is the set of activities to broaden the tax subject and object basis, while intensification is the activity of increasing tax compliance and revenue[20]. Both approaches are dependent on the conditional factors that are present in an organization.

As based on the rationale above, the study aims to elaborate the following problems, whether 1) the intensification of local tax and retribution influences the local own-source revenue in Gorontalo Municipality; 2) the extensification of local tax and retribution influences the local own-source revenue in Gorontalo Municipality; 3) the intensification and extensification of local tax and retribution simultaneously influence the local own-source revenue in Gorontalo Municipality.

RESEARCH METHOD

The study was conducted at the Finance Auditor Body of Gorontalo Municipality. A quantitative method with an ex-post-facto approach was employed. The population comprised 87 state civil servants in the Finance Auditor Body. The data were collected by: 1) observation (to collect the initial data), 2) questionnaire (to collect the data of respondents' perception regarding the research topic), and 3) documentation (to obtain other supporting documents for the research result validation). The instruments were tested of the quality by validity and reliability tests. Prior to the analysis phase, the data were tested for the normality. It is to investigate whether or not the regression model, the dependent variable, and the independent variable are normally distributed.

Moreover, a multicollinearity test was conducted to identify the correlation between independent variables in the regression model. On top of that, the study employed a heteroscedasticity test to investigate any variance difference from the present data residuals in the regression. All data were analyzed by multiple linear regression to identify the correlation of influence between one or more independent variable(s) (X) and the dependent variable (Y) presented in the form of a regression equation. The hypothesis test involved t-test, F-test, and determination coefficient test. The t-test aims to elaborate on the extent of influence of an independent variable in explaining the dependent variable individually. Meanwhile, the F-test identifies the influence of independent variables on the dependent variables simultaneously. If the probability rate is lower than the alpha value (0.05), the independent variables are deemed to simultaneously influence the dependent variable.

Further, the determination coefficient (R^2) test measures the extent of a model's ability to explain the variation of the dependent variable. The determination coefficient value is between zero and one. A smaller R^2 value indicates that the

ability of independent variables to explain the variation of the dependent variable is very limited.

RESULTS AND DISCUSSION

Data Analysis Results

Data analysis results are the depiction of the results of the hypothesis, regression equation, and determinant coefficient test. All of these are presented in Table 7.

Table 3

Multiple Linear Regression Results

No.	Test Type	Statistics	Intensification	Extensification
1	Multiple regression	Alpha (α)	10.758	
		Beta (β)	0.265	0.580
2	T-test (Partial)	t_{count}	2.481	5.391
		p-Value	0.015	0.000
3	F-Test (Simultaneous)	F_{count}	27.796	
		p-Value	0.000	
4	Determinant coefficient	R^2	0.398	
		Adj. R^2	0.384	

Source: Processed data, 2021

Table 3 shows the results of the hypothesis, regression equation, and determinant coefficient test. The multiple regression results are to determine the impact of independent variables on the dependent variables. Following the classical assumption test and after confirming the prerequisites were met, data modeling was performed using the multiple regression method. The result of this analysis is in the following formula.

$$\hat{Y} = 10.758 + 0.265X_1 + 0.580X_2 + e$$

Hypothesis testing was conducted once the regression equation model was obtained. The results revealed that the t_{count} represented the variable of intensification and extensification of Local Tax and Retribution. The determination of the value of t_{table} was carried out before finding out whether or not H_0 is accepted. The t_{table} value depends on the df value or degree of freedom and the significance level. According to the observation data on 87 respondents, the t_{table} value arrived at 1.989, where the significance was measured at 5%, and the df value was $n-k-1 = 87-2-1 = 84$ (the test was two-way since the proposition of the hypothesis did not indicate whether the impact of independent variables on dependent variables was positive or negative).

[21] roposed that the positive or negative impact represents the direction, rather than the amount. On this ground, interpreting the comparison between t_{count} and t_{table} does not take into account the negative value as the amount of t_{count} . Below are the results of the test of the impact of intensification and extensification of regional retribution tax on the local own-source revenue of Gorontalo Municipality.

The Impact of Intensification and Extensification of Regional Retribution Tax on the Local Own-source Revenue of Gorontalo Municipality

Based on the analysis results, the t_{count} representing the variable of intensification of Local Tax and Retribution is 2.481. Compared to the t_{table} value of 1.989, the t_{count} is greater than the value of the t_{table} . The significance value of the intensification of Local Tax and Retribution is lower than the probability value of 0.05 ($0.015 < 0.05$). For this reason, the H_{a1} claiming that the intensification of Local Tax and Retribution contributes to the local own-source revenue of Gorontalo City is accepted. Thereby, intensification of Local Tax and Retribution significantly contributes to the local own-source revenue of Gorontalo Municipality. The regression coefficient for the first

hypothesis testing was positive. A positive t value reveals a linear correlation between intensification of Local Tax and Retribution with the local own-source revenue based on information from the Finance Auditor Body of Gorontalo Municipality.

The Impact of Extensification and Regional Retribution Tax on the Local Own-source Revenue of Gorontalo Municipality

As seen in the analysis results, the t_{count} representing the variable of extensification of Local Tax and Retribution got 5.391. Compared to the t_{table} value of 1.989, the t_{count} is greater than the value of the t_{table} . The significance value of extensification of Local Tax and Retribution is lower than the probability value 0.05 ($0.000 < 0.05$). For this reason, the H_{a1} claiming that the extensification of Local Tax and Retribution contributed to the local own-source revenue of Gorontalo Municipality is accepted.

Thus, the extensification of Local Tax and Retribution significantly contributes to the local own-source revenue of Gorontalo Municipality. The coefficient of the regression for the second hypothesis testing was positive. A positive t value shows a linear correlation between extensification of Local Tax and Retribution with the local own-source revenue of Gorontalo Municipality.

Results of F-test

Table 3 reveals that the value of F_{count} gets 27.796. The F_{table} , at a significance of 5% and df1 of $k = 2$ and df2 of $N-k-1 = 87-2-1=84$, is measured at 3.105. If both F values are compared, the value of F_{count} surpasses F_{table} , meaning that H_0 is refuted and H_1 is accepted. To put it another way, the independent variables (intensification and extensification of Local Tax and Retribution) simultaneously and significantly contributes to the dependent variable (local own-source revenue of Gorontalo Municipality).

Coefficient of Determination

From the analysis results of the coefficient of determination, the value of adjusted R-squared was measured at 0.384. This indicates that 38.40% of the variability of the local own-source revenue is determined by the intensification and extensification of Local Tax and Retribution. Other determining factors excluded from the research of 61.60% involve intern supervision, investment, profit sharing between the provincial government, and integrating information of proof of tax payment and retribution of people of Gorontalo Municipality to private services.

Discussion

The Impact of Intensification and Regional Retribution on the Local Own-source Revenue of Gorontalo Municipality

The results of the descriptive analysis show that the lowest score of Tax Intensification (IP) and Regional Retribution (RD) is 53.00 and the highest is 94.00. The mean and standard deviation were measured at 75.85 and 11.56, respectively. Furthermore, the score for both of them is 75.85% which is included in the sufficient category. These results confirm that the intensification carried out by the Gorontalo City Government has been carried out with reference to the efforts regulated in the law. However, several things need improvement related to the many overlapping amendments that consider the regulation unfair to local taxpayers and levies.

Based on the regression analysis for the first hypothesis test, intensification of Local Tax and Retribution significantly contributes to the local own-source revenue of Gorontalo Municipality. The coefficient of the positive regression shows a linear correlation between intensification of Local Tax and Retribution with the local own-source revenue based on information from the Finance Auditor Body of Gorontalo

Municipality. With that in mind, the Finance Auditor Body should focus on educational improvement and conduct more training for its employees, specifically technical training in optimizing the local own-source revenue for regional independence.

The result confirming the positive and significant impact of intensification of Local Tax and Retribution on the local own-source revenue of Gorontalo Municipality corresponds to the study by [22] reporting several aspects that should be considered by the regional government in tax sector management, including conducting SOT focusing on the department or body serving as the mainstay for the local own-source management, especially the tax sector.

The Impact of Extensification and Regional Retribution Tax on the Local Own-source Revenue of Gorontalo Municipality

Based on the respondent's answers, the lowest extensification score for regional taxes and levies is 41.00 and the highest is 93.00. The mean and standard deviation scores were measured at 74.76 and 11.55, respectively. The achievement motivation variable is categorized as sufficient with a percentage of 74.76%. Extensification of the two variables has been carried out through various approaches, especially cooperation, to create a deterrent effect and increase taxpayer compliance. However, there are several aspects that need to be improved, such as expanding the classification of taxpayers through optimizing incoming investment.

The test results showed that the Local Tax and Retribution extensification significantly contributes to the local own-source revenue. This notion discloses a linear correlation between the extensification of Local Tax and Retribution with the local own-source revenue. The extensification is of paramount importance since it serves as an approach to increase the number of taxpayers and or registered taxable employers and to calculate the amount of income tax installments in the current year and tax payment within a tax period.

The positive and significant impact of Local Tax and Retribution intensification is in line with [23] contending that tax intensification is the approach to increase tax subjects and objects, and to adjust the amount of tax. The government of Gorontalo Municipality has attempted multiple approaches to increase Local Tax and Retribution through intensification, such as improving tax administration, the quality of employees and increasing tax collectors, and improving tax laws. The extensification approaches involve expansion of the classification of taxpayers, improvement of tariffs, and expansion of the classification of tax objects.

The Impact of Intensification and Extensification of Local Tax and Retribution othe Local Own-source Revenue of Gorontalo Municipality

The results of the descriptive analysis revealed that the lowest value of local revenue (PAD) was 52.00, and the highest was at 950.00. The mean and standard deviation scores were measured at 77.53 and 11.59, respectively. The PAD score in Gorontalo City of 77.53% is included in the sufficient category. From these results, the PAD of Gorontalo City basically experiences an increasing trend every year. Some aspects seen from the percentage increase, however, tend to be less stable, with varying effectiveness values. This indicates that the target was not achieved effectively. An important approach that must be actualized is the optimization of taxes and levies through more concrete intensification, as well as extensification and strengthening of supervision over the revenue and use of taxes and levies.

According to the simultaneous test, the independent variables (intensification and extensification of Local Tax and Retribution) simultaneously and significantly contributes to the dependent variable (local own-source revenue of Gorontalo Municipality).

The adjusted value of R-squared was measured at 0.384. This shows that 38.40% of the variability of PAD is determined by the intensification and extensification of regional taxes and levies. Other determinants excluded from the study, which amounted to 61.60%, involved internal control, investment, profit sharing between the provincial government, and the integration of information on proof of payment for the people of Gorontalo City into private services.

Such a result confirming the positive and significant impact of intensification and extensification of Local Tax and Retribution on the local own-source revenue echoes the results seen in [24], stating that the instrument capable of increasing local own-source revenue is tax intensification and extensification and regional retribution. [25] further emphasized the necessity of conducting intensification approaches (in terms of Local Tax and Retribution). One approach that should be applied in increasing the local own-source revenue is the intensification of Local Tax and Retribution. From the above discussion, it is clear that the intensification and extensification are impactful on the rise in local own-source revenue.

CONCLUSION

As presented in the previous discussion, this study draws up several conclusions. The intensification of Local Tax and Retribution positively and significantly contributes to the local own-source revenue of Gorontalo Municipality. The coefficient of the positive regression indicates that the more optimum the tax intensification by the Finance Auditor Body of Gorontalo Municipality, the higher the accumulation of the local own-source revenue. The extensification of Local Tax and Retribution positively and significantly contributes to the local own-source revenue of Gorontalo Municipality. The coefficient of the positive regression indicates that the more optimum the tax extensification by the Finance Auditor Body of Gorontalo Municipality, the higher the local own-source revenue will be accumulated. The independent variables (intensification and extensification of intensification of Local Tax and Retribution) simultaneously and significantly contribute to the dependent variable (local own-source revenue of Gorontalo Municipality). The value of the adjusted R-squared was measured at 0.384 indicating that 38.40% of the variability of the local own-source revenue is determined by the intensification and extensification of Local Tax and Retribution and 61.60% of other determining factors excluded from the research, such as intern supervision, investment, profit sharing between the provincial government, and integrating information of proof of tax payment and retribution to private services.

From the above conclusions, we formulate several recommendations. The Finance Auditor Body of Gorontalo Municipality should continuously develop its employees' skills and commitment, particularly field officers, for better tax collection processes. They also should intensively cooperate with several institutions. Further research is expected to fill the gap of the present study by expanding other variables that theoretically strengthen both independent and dependent variables.

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