

Analysis of the potential and effectiveness of billboard tax collection in Mimika Regency

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Abstract

Purpose: This study aims to (1) assess the potential revenue from billboard tax in Mimika Regency, (2) evaluate the effectiveness of billboard tax collection based on annual revenue targets, and (3) determine its effectiveness based on the actual revenue potential.

Research/methodology: This research adopts a quantitative descriptive approach using secondary data from 2019 to 2024, collected from the Regional Revenue Agency (BAPENDA) of Mimika Regency. Data collection was conducted through documentation and interviews. Advertising tax potential was calculated using the formula $P=R \times S \times D \times Pr$, while effectiveness was analyzed using standard ratios compared to both revenue targets and estimated tax potential.

Results: The billboard tax potential in Mimika Regency showed consistent growth, from IDR 3.9 billion in 2019 to IDR 6.2 billion in 2024. Tax revenue consistently exceeded annual targets, with an average effectiveness ratio of 107.71%, categorized as very effective. However, effectiveness based on potential was relatively low, averaging 60.81%, indicating a significant gap between potential and actual revenue collection.

Conclusions: While the tax collection based on set targets is highly effective, the overall revenue still falls short of the actual potential, reflecting underutilized sources. This implies the need for improved tax object data collection and more optimal revenue management.

Limitations: The study is limited to secondary data analysis from a single regional agency, which may not fully capture taxpayer compliance behavior or enforcement challenges.

Contribution: This study contributes to local fiscal policy by highlighting the gap between revenue potential and realization, offering insights for optimizing regional tax collection strategies.

Keywords: *Billboard Tax, Effectiveness, Local Revenue, Potential, Mimika Regency*

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1. Introduction

The era of regional autonomy, which was initiated by the government in the early 2000s through Law No. 22 of 1999, has provided local governments with greater flexibility to play a more significant role in providing services and infrastructure to improve the welfare of their communities, without excessive interference from the central government. In 2004, Law No. 32 of 2004 was enacted to refine previous regulations in line with the evolving perspective on regional autonomy. The primary objective of implementing the concept of regional autonomy is to enable regions to become self-sufficient in managing their income, expenditures, and other regional assets to foster higher regional economic growth and significantly improve human development indices (Fernandes & Putra, 2022).

In managing their income to support regional development, local governments are guided by Law No. 18 of 1997 on regional taxes and levies, which was revised by Law No. 28 of 2009. Despite being a decade into this new regional autonomy era, local governments have not been able to provide the best services to the public. This is evident from the lack of infrastructure, both in terms of quantity and quality. Generally, local governments have not been able to provide adequate infrastructure in terms of roads, bridges, clean water, sanitation systems, healthcare, and education for their communities. In addition, poverty and unemployment levels have not been significantly addressed by government programs or by well-planned and implemented activities.

The problems faced by local governments generally stem from the low fiscal capacity of the region, suboptimal management of local economic resources, and imbalances in the distribution of revenue from natural resources and other tax revenues (Pratiwi, 2019). On average, the contribution of local revenue (PAD) to the regional budget (APBD) is very small, ranging from 3% to 30%, while the largest portion of regional revenue comes from the balancing funds provided by the central government in the form of DAU, DAK, and other revenue sharing funds. Therefore, the degree of fiscal autonomy in the regions is still relatively low (Psycharis, Zoi, & Iliopoulou, 2016).

Another significant issue is the proportion of the APBD allocated to salaries and official trips, which absorb a large portion of the budget (Nihlah, 2022). This situation results in a low share of capital expenditures for public interest and investment in basic infrastructure. The local government's expenditure pattern generally increases at a much sharper and more elastic rate than the increase in local revenue (Brasington, 2024). As a result, this phenomenon will have much heavier consequences for the region to finance increasing expenditures over time (the flypaper effect). Additionally, inflation and population growth will indirectly reduce the local government's ability to provide public investment for the basic infrastructure they need (B. A. Hidayat, Supartoyo, Setiawan, Ragimun, & Salim, 2024).

The issues faced by each region are similar, and the Mimika Regency government is no exception. It has experienced problems related to autonomy, particularly in managing local revenue, because the local government has yet to optimize its local revenue, with balancing funds still dominating the total revenue structure of the Mimika Regency. Low PAD (local revenue) in a region is not due to the region being structurally poor or lacking potential financial resources but is more often caused by the central government (Ansar & Ohorela, 2022). To date, potential financial resources have been controlled by the central government. The issues faced by each region are similar, including the government of Mimika Regency, which faces challenges in autonomy, particularly in managing local revenue, because the local government has not been able to optimize its local revenue. Therefore, the Mimika Regency government must find ways to reduce its dependence on central government assistance to finance development in Mimika Regency.

An analysis of potential calculations is essential for determining rational targets. By comparing the existing potential with the estimated future revenue, we can identify the untapped potential, allowing us to plan actions to uncover this potential and determine the estimated revenue in the future. Another benefit of this potential analysis is that if the Regional Revenue Agency plans to collaborate with third parties for tax and levy collection, the amount of potential tax and levy revenue that will be handed over to the third party is already known; therefore, the contract price can be estimated based on the potential (Amalia, 2021). The revenue realization from the advertising tax, which has only increased by a few percent each year, will continue to contribute only a small portion to the local revenue of Mimika Regency. Therefore, the researcher is interested in exploring the untapped potential of advertising tax in the Mimika Regency.

2. Literature Review

2.1 Theoretical Review

a) Potential

Potential refers to the ability, capability, strength, or power that can be developed into something greater. It can also be understood as a latent ability that can be realized when it is developed. Potential is a latent strength, energy, or ability that exists but has not been fully utilized.

Several theories explain potential, including the following:

- 1) Nature Theory
This theory argues that human personality is formed from innate factors or talents that an individual possesses at birth.
- 2) Nurture Theory
This theory suggests that human personality is shaped more by external factors than by inherent ones.
- 3) Convergence or Integration Theory
This theory holds that the manifestation of human potential is influenced by the interaction between one's inherent abilities and the extent of the environment.

The advertising tax potential refers to the ability of advertising tax to be a source of revenue for a region, meaning that it can also be referred to as the advertising tax target set by the Regional Revenue Agency of Mimika Regency based on calculations to be achieved over a certain period.

b) Effectiveness

Effectiveness is derived from the word "effective," which means achieving success in reaching established goals (Kurbani, Novalia, & Nuarly, 2023). Effectiveness is related to the relationship between the expected and actual results achieved (Fatoni & Subando, 2024). In general, effectiveness shows how far a goal or target that was previously set has been achieved (Widiastuti, Umar, & Hafiziandra, 2024). In other words, effectiveness is a comparison between the input and output (Koolivand et al., 2024). An organization is said to be effective if it has achieved what was expected (Syafriзал, Wibisono, & Nurhatsiyah, 2024).

c) Regional Tax

1) Definition of Regional Tax

Regional tax is a mandatory contribution made by individuals or entities to a region without receiving a direct equivalent return, which can be enforced based on applicable laws and is used to finance the administration and development of the region (Demu & Dethan, 2024). According to Law No. 28 of 2009, Article 1, Paragraph 10, regional tax is a mandatory contribution to the region owed by individuals or entities that is compulsory under the law, with no direct return, and is used for regional needs to maximize the welfare of the people. Regional tax is a mandatory contribution made by individuals or entities to the region without a direct equivalent return, which can be enforced based on applicable laws and used to finance the administration and development of the region (F. Hidayat, Frinaldi, & Asnil, 2023). Based on the above definition, it can be concluded that taxes are mandatory contributions collected by the government from its people, regulated by law, and the revenue is used to finance government administration for the greatest possible welfare of the people.

2) Functions of Regional Tax

Kusumaramdhani (2022) states that taxes in general have two functions:

- Budgetary Function
The budgetary function of taxes is to fill the national treasury, which is one of the main sources of the state budget (in Indonesia, it is a primary source of the national budget).
- Regulatory Function
The regulatory function refers to the role of taxes in regulating social and economic matters to achieve specific goals expected by the government. For example, increasing the competitiveness of domestic production is one such measure.

3) Principles of Regional Tax

The general principles of good regional taxation are as follows.

- Elasticity Principle
Regional taxes must generate sufficient and elastic revenue, meaning they should easily increase or decrease according to changes in the community's income levels.

- **Equity Principle**
Regional taxes must be fair both vertically, according to the social class of the community, and horizontally, meaning equally for all members of the community.
- **Ease of Administration Principle**
Regional tax administration must be flexible, simple, easy to calculate, and provide satisfactory services to taxpayers.
- **Political Acceptability Principle**
Regional taxes must be politically accepted by the community so that they are aware of their obligation to pay taxes.
- **Non-distortion Principle to the Economy**
Regional taxes should not negatively impact the economy. In principle, every tax or levy creates a burden for both consumers and producers. However, efforts should be made to ensure that taxes do not create excessive burdens that could harm the community and regional economy.

d) Advertising Tax

According to Mimika Regency Regulation No. 4 of 2010 on Advertising Tax, the Advertising Tax is a tax on the organization of advertisements. An advertisement is any object, tool, act, or medium whose form and variation are designed for commercial purposes to introduce, promote, or attract public attention to goods, services, people, or entities that can be seen, read, heard, felt, and/or enjoyed by the public (Pasaribu, Panggabean, & Siagian, 2024). The location or area for advertisements is a facility or place where one or several advertisements are displayed (Sharakhina, Ilyina, Kaplun, Teor, & Kulibanova, 2024). The organizer of an advertisement is an individual or legal entity that organizes advertisements in their own name or on behalf of others for whom they are responsible. The area/zone refers to specific boundaries based on land use that can be used for advertisement installations. The taxable value of the advertisement object includes all payments/expenses incurred by the owner or organizer of the advertisement, including the costs of materials, construction, electricity installation, assembly, transport, and other related expenses until the completion of the authorized advertisement installation. The strategic value of the advertising location is the value assigned to the installation location based on urban spatial utilization criteria for various business activities.

e) Local Revenue

According to Law No. 33 of 2004, Article 1, Paragraph 15, Local Revenue is the income received by a region from sources within its own area, collected based on regional regulations in accordance with applicable laws and regulations. Local Revenue as income obtained by a region from sources within its own area, collected based on regional regulations in accordance with applicable laws (Audina, Munir, & Henriyani, 2023). From the above definitions, it can be concluded that Local Revenue is a portion of regional financial income obtained from sources within the region itself, collected based on applicable laws and regulations, and serves as basic capital for local governments to finance development and meet their regional expenditures.

1) Role of Local Revenue

Based on Law No. 32 of 2004, Article 1, Paragraph 15, concerning financial balancing between the central government and regional governments, it is explained that to finance regional development, revenue comes from Local Revenue. Local governments make maximum efforts to collect taxes and levies. The larger the revenue from the Local Revenue sector, the more it helps the government carry out development activities in the region, thus reducing the dependency on the central government in line with the goals of regional autonomy.

2) Criteria for Assessing Local Revenue

To enhance regional independence, local governments must continuously strive to explore and increase their financial sources (Rahmadhanty & Firmansyah, 2025). One of the challenges faced in improving local revenue is the weakness in the reduction and assessment of local collection. To support efforts to increase local revenue, the sources of local revenue must be measured/assessed to ensure that it can be

continuously collected without negatively affecting the allocation of production factors and equity (Triarda & Damayanti, 2021).

3. Research Methodology

3.1. Research Location

This study was conducted at the Regional Revenue Agency (BAPENDA) office of Mimika Regency, located on Jl. Yos Sudarso, Mimika Baru District, Mimika Regency, Central Papua Province. The BAPENDA of Mimika Regency carries out its duties and functions (Tupoksi) as a collector of advertising taxes in the region. This study will be conducted from January 2025 to May 2025.

3.2. Types and Sources of Data

The data used in this study are secondary data in the form of time series data from the last five years, namely, from 2019 to 2024. This data were obtained from the Regional Revenue Agency of Mimika Regency and related institutions, as well as various books related to regional revenue. The data included the target and realization reports of regional revenue for Mimika Regency from 2019 to 2024, the APBD reports of Mimika Regency from 2019 to 2024, and other relevant documents.

3.3. Data Collection Techniques

The data collection techniques used in this research include the following:

- a) Interview: This is a data collection technique conducted through direct questioning or interviews with the leaders and several employees within the Regional Revenue Agency of Mimika Regency to obtain more accurate data.
- b) Documentation: This data collection technique was conducted by studying documents, reports, and other publications related to Local Revenue in Mimika Regency from 2019 to 2024.

3.4. Data Analysis Method

Data analysis is the process of simplifying data into a form that is easier to read and interpret by the user. To analyze the effectiveness of advertising tax collection and its contribution to local revenue, the researcher processes the data using the following steps:

1) Calculate the Advertising Tax Potential

Advertising tax potential refers to the actual strength and ability of advertising taxes. To calculate the advertising tax potential, the researcher calculates the tax potential for each tax object recorded in the Regional Revenue Agency of Mimika Regency using the following formula (Prakosa, 2005:151):

$$\text{Advertising Tax Potential (PPrk)} = R \times S \times D \times Pr$$

Where:

PPrk = Advertising Tax Potential

R = Number of Advertisements

S = Advertisement Size/Area

D = Number of days/Time period

Pr = Advertisement Rate

2) Calculating the Effectiveness of Advertising Tax

Effectiveness is the ratio of the actual revenue to the advertising tax target set each year. The formula for effectiveness based on the set target is as follows.

$$\text{Effectiveness} = \frac{\text{Actual Advertising Tax Revenue}}{\text{Advertising Tax Target}} \times 100\%$$

Meanwhile, the formula for effectiveness based on potential is formulated as follows:

$$\text{Effectiveness} = \frac{\text{Actual Advertising Tax Revenue}}{\text{Advertising Tax Potential}} \times 100\%$$

To measure the effectiveness in more detail, criteria based on the Minister of Home Affairs Decree No. 690.900.327 of 1996 on Financial Performance Assessment Guidelines was used, as shown in the table below.

Table 1. Interpretation of Effectiveness Value

Percentage	Criteria
>100%	Very Effective
90 – 100%	Effective
80 – 90%	Sufficiently Effective
60 – 80%	Less Effective
< 60%	Not Effective

Source: Ministry of Home Affairs, Minister of Home Affairs Decree No. 690.900.327 of 1996

3.5. Operational Definition of Variables

The variables observed for this study are explained as follows:

- Advertisements are objects, tools, acts, or media designed for commercial purposes and are used to introduce, promote, or draw public attention to goods, services, or individuals that can be seen, read, or heard from a public place.
- A billboard is an advertisement made of wood, metal, or other materials mounted on a pole.
- Megatron is a modern advertisement display that uses electronic screens for moving images, representing a new form of advertising medium.
- Bando is an advertisement made from a metal frame or similar material, installed across the road, either illuminated or not.
- Board Advertisement is an advertisement made from a board (usually a nameplate).
- Billboards (Fabric) are advertisements made from fabric, including paper, plastic, rubber, or similar materials.
- A Fabric Banner/Flag is an advertisement that conveys commercial or non-commercial information in a concise, clear manner using fabric or similar materials, displayed between two poles in strategic, crowded areas.
- Potential refers to the capabilities of Mimika Regency to generate certain revenues.
- Effectiveness refers to the comparison or ratio between the actual revenue from advertising tax and the set target or goal for the advertising tax revenue annually.

4. Results and Discussion

4.1. Analysis

4.1.1. Analysis of Advertising Tax Revenue Potential in Mimika Regency

To calculate the potential advertising tax revenue that should be collected by the Mimika Regency, see the details below:

Table 2. Classification of Advertising Types and Quantities 2019 – 2024

No	Category	Advertising Type	Year					
			2019	2020	2021	2022	2023	2024
1	Permanent Ads	Megatron Advertisement	2	2	1	4	4	4
		Bando Advertisement	2	2	3	5	8	9
		Billboard/ Neonbox	43	49	54	62	67	71
		Board Advertisement	2043	2238	2675	2988	3248	3318
2	Incidental Ads	Banner Advertisement	50	53	55	59	59	61
		Fabric Banner/ Flag	390	420	483	514	533	562

Mobile Advertisement	385	445	490	513	550	530
Total	2915	3209	3761	4145	4469	4555

Source: Secondary data from Bapenda Mimika Regency, 2025

The table shows the number of advertising objects in Mimika Regency from 2019 to 2024. The Board Advertisement is the object with the highest number every year, starting from 2,043 in 2019 to 3,248 in 2024, almost doubling that of 2019. Meanwhile, Megatron advertisements had the lowest number, with only two in 2019, which then increased to four in 2023. The total number of advertising objects in Mimika Regency each year is 2,915 in 2019; 3,209 in 2020; 3,761 in 2021; 4,145 in 2022; 4,469 in 2023; and 4,555 in 2024.

The assumptions used in this study were as follows:

1. Average Tax Duration:
 - a. Megatron Advertisement: 1 year
 - b. Bando Advertisement: 1 year
 - c. Billboard Advertisement: 1 year
 - d. Board Advertisement: 1 year
 - e. Banner Advertisement: 90 days
 - f. Fabric Banner/Flag: 365 days
 - g. Mobile Advertisement: 365 days
2. Average Advertisement Size:
 - a. Megatron Advertisement: 1 x 2 meters
 - b. Bando Advertisement: 4 x 8 meters
 - c. Billboard Advertisement: 2 x 4 meters
 - d. Board Advertisement: 1 x 2 meters
 - e. Banner Advertisement: 4 x 6 meters
 - f. Fabric Banner/Flag: 1 x 2 meters
 - g. Mobile Advertisement: 1 x 1 meter
3. Average Viewing Angle of Advertisements:
 - a. Megatron Advertisement: 1 direction
 - b. Bando Advertisement: 1 direction
 - c. Billboard Advertisement: 1 direction
 - d. Board Advertisement: 1 direction
 - e. Banner Advertisement: 1 direction
 - f. Fabric Banner/Flag: 1 direction
 - g. Mobile Advertisement: 2 directions

The formula for calculating the advertising tax potential (Prakosa, 2005:151) is as follows:

$$\text{Advertising Tax Potential (PPrk)} = R \times S \times D \times Pr$$

In the Regional Regulation of Mimika Regency No. 4 of 2010 regarding Advertising Tax, it is stated that the calculation of the taxable advertising revenue is done by multiplying the rate with the tax base or the rental value of the advertisement. The method for calculating the rental value of advertisements is set in the Decree of the Mimika Regent No. 136 of 2004, dated August 11, 2004, regarding the Implementation Regulation of Advertising Tax in the Mimika Regency.

Table 3 shows the calculation results for the advertising tax potential in Mimika Regency from 2019 to 2023. As shown, the total potential for advertising tax has increased every year. Board advertisements are the largest contributors to advertising tax potential, with a potential value of IDR 2,528,212,500 in 2019, rising to IDR 4,019,040,000 in 2023. This value is far greater than the potential value of other advertising objects, such as banners, which are the second-largest contributor, with a potential value of

IDR 495,000,000 in 2019 and IDR 584,100,000 in 2023. The total potential advertising tax revenue for all objects in 2019 was IDR 3,929,887,500, which almost doubled to IDR 6,050,880,000 in 2023, and is expected to reach IDR 6,203,145,000 in 2024

4.1.2. Analysis of Advertising Tax Effectiveness Based on Targets in Mimika Regency

The effectiveness of the advertising tax based on the target is the comparison between actual revenue and the advertising tax target set each year, and can be used as a measure of success in tax collection. Based on the established formula, the effectiveness of advertising tax collection based on the set target is as follows:

Table 3. Effectiveness of Advertising Tax Revenue Based on Targets 2019 - 2024

Year	Target	Realization	Effectiveness	Description
2019	Rp2,302,000,000	Rp2,764,489,474	120.09%	Very Effective
2020	Rp1,970,000,000	Rp2,613,762,023	132.68%	Very Effective
2021	Rp2,945,000,000	Rp2,938,857,499	99.79%	Effective
2022	Rp3,205,000,000	Rp3,181,718,605	99.27%	Effective
2023	Rp3,410,000,000	Rp3,501,744,591	102.69%	Very Effective
2024	Rp3,710,000,000	Rp3,893,940,786	104.96%	Very Effective
Average	Rp2,923,666,667	Rp3,149,085,496	107.71%	Very Effective

Source: Data processed by the author, 2025

The table above shows that the effectiveness of advertising tax revenue based on the target is categorized as very effective in almost every year, as the realization exceeded the target, except for 2021 and 2022, where the taxpayers postponed their payments to the following year. The advertising tax target set by the Mimika Regency Government consistently increased each year, except for 2020, when the target for advertising tax decreased compared to the previous year.

4.1.3. Analysis of Advertising Tax Effectiveness Based on Potential in Mimika Regency

The effectiveness of advertising tax based on potential is the comparison between the realization and potential advertising tax revenue that should have been collected, and can be used as a measure of success in managing the advertising tax. Based on the established formula, the effectiveness of advertising tax collection based on potential is as follows:

Table 4. Effectiveness of Advertising Tax Revenue Based on Potential 2019 - 2024

Year	Potential	Realization	Effectiveness	Description
2019	Rp3,929,887,500	Rp2,764,489,474	70.35%	Less Effective
2020	Rp4,308,900,000	Rp2,613,762,023	60.66%	Less Effective
2021	Rp5,001,967,500	Rp2,938,857,499	58.75%	Not Effective
2022	Rp5,576,565,000	Rp3,181,718,605	57.06%	Not Effective
2023	Rp6,050,880,000	Rp3,501,744,591	57.87%	Not Effective
2024	Rp6,203,145,000	Rp3,893,940,786	62.77%	Less Effective
Average	Rp5,178,557,500	Rp3,149,085,496	60.81%	Less Effective

Source: Data processed by the author, 2025

The table above shows that the effectiveness of advertising tax revenue based on potential is categorized as less effective, as the realization is approximately 60%. This indicates that there is still a significant amount of untapped advertising tax potential, and if explored optimally, it could increase local revenue.

5. Conclusion

Based on the results of this study and the discussion on the analysis of the advertising tax potential for the Regional Revenue Agency of Mimika Regency, the following conclusions can be drawn. The advertising tax potential of Mimika Regency from 2019 to 2024 was significantly higher than the actual tax revenue achieved by the local government. The advertising tax potential of Mimika Regency in

2024 is nearly double the actual realization for that year. This reflects the fact that there are still many untapped advertising tax potentials.

The effectiveness of advertising tax collection based on targets by the Regional Revenue Agency of Mimika Regency has almost exceeded 100% or is very effective each year, with only 2021 and 2022 showing a tax effectiveness ratio of 99. The average ratio of advertising tax collection effectiveness is 108.45%, which falls under the very effective category. The effectiveness of advertising tax collection based on potential by the Regional Revenue Agency of Mimika Regency is overall less effective, as it is below 60.81%.

5.1 Recommendations

To support the increase in local revenue in Mimika Regency, the following suggestions are proposed for consideration by the Mimika Regency Government in policymaking and efforts to increase advertising tax revenue.

1. Regularly collect data on existing advertising tax objects to determine their actual potential.
2. When setting targets, consider the actual potential so that the Regional Revenue Agency is more motivated to achieve the targets and increase advertising tax revenue.
3. The untapped potential can be utilized by the Regional Revenue Agency to maximize advertising tax revenue.
4. Regularly socialize advertising taxes to taxpayers to raise awareness of their obligation to pay taxes on time and in the correct amount.

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