The Influence of Regional Taxes, Regional Levies, General Allocation Funds and Special Allocation Funds on Capital Expenditures in Regency and City Regional Governments of South Sumatra Province in the Period 2012 - 2020

Matius[1]*, **Keri Boru Hotang[2]**

[1,2]Sekolah Tinggi Ilmu Ekonomi Tri Bhakti, Bekasi, Indonesia
Email: [2]keriboruhotang@gmail.com

correspondingauthor e-mail: [1]*matiusbta02@gmail.com

Article Info	Abstract
	Purpose – *The aim of this research is to examine the influence of regional taxes, regional levies, general allocation funds and special allocation funds on capital expenditure in district and city governments in South Sumatra province in the 2012-2020 period.* **Design/methodology/approach –** *The method used in this research uses a quantitative method by drawing samples using a purposive sampling technique, namely using samples with certain criteria, the samples used in this research are 11 districts and 2 cities in the district and provincial city governments South Sumatra in the 2012-2020 period. The data used is secondary data, namely data obtained in the form of annual APBD data reports and other supporting data in the public sector which is recorded at the Ministry of Finance, Directorate General of Financial Balance from the website https://djpk.kemenkeu.go.id/. The data analysis technique used to test the hypothesis is multiple regression analysis using Eviews9 software.*
	Findings – *Based on the results of the research, it was found that regional taxes have a positive and significant influence on capital expenditure, just as regional levies have a positive and significant influence on capital expenditure, as well as general allocation funds which have a positive and significant influence on capital expenditure, but special allocation funds have a negative and insignificant effect on capital expenditure.*
	Research limitations/implications – *This research can provide several suggestions for further research. Suggestions put forward by researchers include using other variables that are thought to influence capital expenditure or conducting research in other provinces.*

INTRODUCTION

South Sumatra Province is a province that has various potentials that can be generated from districts and cities which are sources of income in various sectors. In its use, capital expenditure should be allocated to productive things. A good allocation is where regional governments can provide services to the community that are used in efficient and effective ways. Problems have arisen regarding capital expenditure, where the realization of district and city government capital expenditure in 2020 has decreased, this is due to the COVID-19 pandemic which has brought major changes to the lives of all countries in the world.

Previously in 2019 the city of Palembang was facing the problem of an existing drainage

Publisher : Program Studi Akuntansi STIE Tri Bhakti
Jl. Teuku Umar, Cut Mutia No.24, RT.002/RW.001, Sepanjang Jaya, Kec. Rawalumbu, Kota Bekasi, Jawa Barat. Indonesia 17114, Telepon: (021) 82431708

71

system that was less than optimal. One of the supporting elements of a big city is a good and integrated public transportation system. Transportation Public is a means to support all daily activities and mobility of residents in an urban area. To reduce the number of public transportation which continues to increase and the congestion that occurs in 2019.

The Palembang city government is building a mass transportation system with light trains as an alternative to public transportation. LRT (Light Rail Transit) was chosen as mass transportation which was built approximately 23 km long and was financed using APBN funds worth 7.3 trillion. Construction began at the end of 2015 and began operating in 2018. LRT aims to cope with the increasing number of vehicles. in the city of Palembang (Aurdin, 2019).

However, the impact of the construction of the Palembang LRT on the Existing Drainage System along the LRT route that is traversed causes inundation at several points which can result in flooding, therefore efforts are needed to deal with inundation problems that have occurred and that will arise from the construction of the LRT as well as anticipating what might happen (Aurdin, 2019).

In national development, one of the sources is regional levies. In accordance with the law on regional government, regional taxes and levies are one source of revenue that originates from within the region and can be developed according to the conditions of each region. Taxes are one of the largest revenues for the state which is used to finance state expenditure to create people's welfare (Dinastiti, Novitasari and Wati, 2020).

One of the regional revenues from regional taxes, such as hotel tax, is from the activity of providing resting places for tourists and local residents, which will later be received by the government and used for public works, public services and the use of government resources. However, hotel tax revenues experience ups and downs in growth, this makes it difficult for the government to prepare a Regional Revenue and Expenditure Budget Plan (RAPBD) for the coming year which is required to increase and be more productive and efficient. In this way, the Palembang city government is expected to be able to optimize the management of hotel tax levies to improve the community's economy and expand employment opportunities for the surrounding community so as to obtain effective local revenue (Faisal, Wibisono, *et al.*, 2023).

The potential income of each region is certainly different due to differences in natural and human resources, so each regional government has different efforts in finding sources of regional income. The efforts provided by the regional government indirectly show the capability of the region itself. The greater the regional ability to optimize sources of income, the smaller the receipt of aid funds from other parties such as the central or provincial government.

Apart from local taxes, levies are part of local original income so they have an important role for local governments. Levy is a regional levy on payment for services or granting permits for facilities provided by the regional government for the benefit of individuals or entities (Moningka, Sabijono and Lambey, 2022). Types of regional levies in the parking sector such as parking levies. Levy means a fee charged for the use of public roadside parking, namely off- street parking by individuals or entities (Faisal, Indriyani, *et al.*, 2023).

Each region has different capabilities in terms of funding operational activities in its region, which can lead to fiscal imbalances between regions. To overcome this inequality, the central government transfers balancing funds to each region. One of them is the General

Allocation Fund (DAU), funds originating from the central government which are taken from the APBN for equal distribution of regional finances to finance regional government expenditure needs, especially in the city of Palembang. The highest general allocation funds transferred from the central government are to the city of Palembang compared to other regions in the province of South Sumatra. It is hoped that in the future the general allocation funds can be adjusted to the capabilities of each region in South Sumatra province.

Apart from general allocation funds, one of the balancing funds is special allocation funds sourced from the APBN which are allocated to certain regions with the aim of helping fund special activities related to regional interests and in accordance with national priorities. The use of DAK is directed at development investment activities, procurement, improvement and improvement of physical facilities and infrastructure with a long economic life. There was a decrease in special allocation funds in the city of Palembang in 2019 amounting to IDR 401,557,367,340 compared to 2020 amounting to IDR 448,611,797,453 where during the pandemic there was actually an increase in special allocation funds. It is hoped that in the coming year the allocation of special allocation funds can continue to increase and can be used effectively and efficiently (Keuangan, 2024).

There are previous studies whose results are as in research, Debby Santy S, Amri Amir, Ilham Wahyudi (2020), Regional Taxes have a significant effect on capital expenditure. Meanwhile, Rudy Pudjut Harianto, (2021), Regional Taxes do not have a significant effect on capital expenditure. Nurina Zhafira, Enan Trivansyah Sastri, (2023), Regional Levies have a significant positive effect on capital expenditure. Meanwhile Feronika Uge, Endah Finatariana, (2022), Regional Levies do not have a significant effect on capital expenditure. Arry Eksandy, Mohamad Zulman Hakim, Ekawati (2019), General Allocation Funds influence capital expenditure. Meanwhile, Pramundita Bahriyyatul Fathia, Dedi Rusdi (2020), General Allocation Funds do not have a positive and significant effect on capital expenditure. Desta Nuris Rahma, Ikhsan Budi Riharjo (2019), Special Allocation Funds have a positive effect on capital expenditure. Meanwhile, Indra Gunawan Siregar (2022), Special Allocation Funds have no effect on capital expenditure.

LITERATUR REVIEW

Stewardship Theory

The stewardship theory is a theory coined by (Donaldson and Davis, 1991), this theory describes a situation where managers are not motivated by individual goals but rather aimed at their main outcome goals for the benefit of the organization (Rezkiyanti, 2019). This is in line with research on local taxes, local levies, general allocation funds and special allocation funds that are not motivated by the objectives of the Governor of South Sumatra but for the benefit of the people of South Sumatra.

Regional Taxes

Regional tax is a contribution that must be made by the community, whether individuals or bodies, to the region which does not receive direct compensation, it can be enforced because it is based on law (Rahmiyatun, Dyah and Nurul, 2020).

Publisher : Program Studi Akuntansi STIE Tri Bhakti
Jl. Teuku Umar, Cut Mutia No.24, RT.002/RW.001, Sepanjang Jaya, Kec. Rawalumbu,
Kota Bekasi, Jawa Barat. Indonesia 17114, Telepon: (021) 82431708

73

Regional Levies

According to (Hutagalung, Runtu and Walandouw, 2023), the definition of regional levies is payments from the community to the region for services received directly or from permits obtained. Levies can only be imposed if the regional government provides services directly to the community or with the regional government giving permission to carry out certain activities. Based on Article 1 paragraph (20) of Law Number 1 of 2022, regional levies are levies imposed on people who enjoy certain services or permits provided by the regional government. Examples of this income include parking fees, health service fees, building approval fees and so on (Anggoro, Indriani and Hikmat, 2023).

General Allocation Funds

General allocation funds are funds sourced from APBN revenues which are allocated with the aim of equalizing financial capacity between regions to fund regional needs in the context of implementing decentralization (Rahmawati, 2019).

Special Allocation Funds

Special allocation funds are funds sourced from APBN revenues which are allocated to certain regions with the aim of helping to fund special activities which are regional affairs and in accordance with national priorities (Perkasa, Kawung and Tumangkeng, 2021).

The Effect of Regional Taxes on Capital Expenditures

One of the legitimate regional revenues is regional taxes, where, according to (R.Kaluara, N.Walewangko and Steera Y. L .Tumangkeng, 2022), regional taxes are taxes whose authority to collect lies with the provincial and district/city governments. Regional tax is original regional income whose rates are determined through regional regulations. Regional taxes can be in the form of hotel tax, restaurant tax, entertainment venue tax, advertising tax, class C tax, parking tax and street lighting tax. Regional governments have the authority to allocate their revenues in the capital expenditure sector.

Previous research according to Debby Santy S, Amri Amir, Ilham Wahyudi 2020; Arthur Simanjuntak, Mitha Christina Ginting 2019; found and stated that local taxes have a positive effect on capital expenditure. In contrast to research by Febiant, Ferry Yusrizal Sipahutar 2020; Rudy Pudjut Harianto 2021; found and stated that local taxes have no effect on capital expenditure. Based on the previous research above and the explanation of the influence of local taxes on capital expenditure, the researchers adopted the following hypothesis.

H$_1$: Regional Taxes have a positive effect on Capital Expenditures.

The Effect of Regional Levies on Capital Expenditures

Improvements in services to the community can be improved if the regional government's income from retribution is also adequate. Even though Regional Governments receive financial assistance from the Central Government, Regional Governments must also be able to optimize their regional potential to increase local revenue. Regional independence can be realized in one way, namely by increasing original regional income from the regional levies sector. If regional levies increase, then regional original income will also increase so that it can increase the capital expenditure budget

allocation to improve services to the community (Simanjuntak & Ginting, 2019).

In accordance with previous research by Nurina Zhafira, Enan Trivansyah Sastri 2023; Sifa Asri Trisnani, Wikan Isthika 2022; states that regional levies have a positive effect on capital expenditure. In contrast to research conducted by Sigit Adi Pratama, LMS Kristiyanti, Sri Laksmi Pardanawati 2022; Diah Ayu Susanti, Dina Widiani, Nafi Inayati Zahro 2022; states that regional levies have no effect on capital expenditure. Based on the previous research above and the explanation regarding the influence of regional levies on capital expenditure, the researcher adopted a hypothesis.

H$_2$: Regional levies have a positive effect on capital expenditure.

The Influence of General Allocation Funds on Capital Expenditures

Balancing funds are a source of regional income that originates from the center. Balancing funds emerged because of the transfer of authority from the central government to the regions. One form is general allocation funds whose aim is financial equality between regions to finance expenditure needs in terms of implementing decentralization and public services (Kuntadi *et al.*, 2022).

Research conducted by Arry Eksandy, Mohamad Zulman Hakim, Ekawati 2019; Risma Dwi Anggraeni, Sapari 2023; states that general allocation funds have a positive effect on capital expenditure. In contrast to research conducted by Ajeng Eka Prihastuti, Sri Rahayu 2021; Alan Sepriadi, Erly Mulyani 2021; states that general allocation funds have no effect on capital expenditure. Based on the previous research above and the explanation regarding the influence of regional levies on capital expenditure, the researcher adopted a hypothesis.

H$_3$: General Allocation Funds have a positive effect on Capital Expenditures.

The Effect of Special Allocation Funds on Capital Expenditures

Special allocation funds are funds originating from the APBN which are then used to fund regions in relation to special work which is a national priority where these funds are then allocated to regions. The use and management of these funds is aimed at procurement and improvement of public facilities and infrastructure, as well as development investment that is felt directly by regional communities with a long economic life (Prasetyo & Rusdi, 2021).

Research conducted by Rustiana Mahreni, Eko Triyanto 2023; Edo Samudra, Sugeng 2020; states that special allocation funds have an influence on capital expenditure. In contrast to research conducted by Dimas Arif Prasetyo, Dedi Rusdi 2021; Divo Harzah Diputra, Farida Idayati 2023; states that special allocation funds have no effect on capital expenditure. Based on the previous research above and the explanation regarding the influence of special allocation funds on capital expenditure, the researcher adopted a hypothesis.

H$_4$: Special Allocation Funds have a positive effect on Capital Expenditures.

RESEARCH METHOD

Research Design

This research aims to determine the relationship regarding the influence of the independent variables Regional Tax, Regional Levy, General Allocation Fund and Special Allocation Fund on the dependent variable Capital Expenditure. The paradigm used in this research is positivism as a method that is structured systematically using deductive

Publisher : Program Studi Akuntansi STIE Tri Bhakti
Jl. Teuku Umar, Cut Mutia No.24, RT.002/RW.001, Sepanjang Jaya, Kec. Rawalumbu, Kota Bekasi, Jawa Barat. Indonesia 17114, Telepon: (021) 82431708

75

logic from the start of hypothesis formulation. The type of data used in this research is quantitative data. Meanwhile, the research strategy uses case studies, where these case studies are aimed at investigating and studying events or phenomena about something, and for the unit of analysis using organizations due to the local government public with minimal researcher involvement. The research setting related to this research means that the researcher is Non-Intrived. For implementation time, panel data is used which is a combination of Cross-Section and Time- Series using analytical data, namely hypothesis testing.

Tabel 1. Pengukuran dan Sumber Pengukuran Variabel

Concept	Variable	Measurement	Source
Dependent	Capital Expenditure	BM = BT + BPM + BGB + BJIJ + BA	(Wahyuni and Arief, 2020)
Independent	Regional Taxes	PD = DPP X TP $Efektifitas = \dfrac{Realisasi\ Pajak}{Target\ Pajak} \times 100\%$ $Kontribusi = \dfrac{Realisasi\ PD}{Target\ PAD} \times 100\%$	(Wahyuni and Arief, 2020)
	Regional Levies	RD = TPJ X TR $Efektifitas = \dfrac{Realisasi\ Retribusi}{Target\ PAD} \times 100\%$ $Kontribusi = \dfrac{Realisasi\ RD}{Target\ PAD\ DAU} \times 100\%$	(Wahyuni and Arief, 2020)
	General Allocation Funds Special Allocation Funds	DAU = CF + AD DAK = BD + BT	(Prihastuti and Rahayu, 2021) (Mahreni and Triyanto, 2023)

Population

According to (Amin, Garancang and Abunawas, 2023), population is the entire part of the research which includes objects and subjects with certain characteristics and characteristics. In this research, South Sumatra Province has 17 regions consisting of regencies/cities that post financial reports with complete APBD data from 2012 to 2020.

Sample

According to (Hidayah and R.A.E.P Apriliani, 2019), a sample is a portion of the population whose characteristics want to be investigated, and is also considered to be representative of the entire population. In this research, the sample was determined using the Non-Probability Sampling Technique because not all districts or cities have reported complete Realization of Financial Reports with APBD data from 2012 to 2020 in the Districts and Cities in South Sumatra Province.

Data Source

This research uses secondary data, namely in the form of APBD report data and other supporting data in the public sector recorded at the Ministry of Finance, Directorate General of Financial Balance in the 2012 - 2020 APBD. Data on Regional Taxes, Regional Levies, General Allocation Funds and Special Allocation Funds as well as others. things that can be used and obtained from the website https://djpk.kemenkeu.go.id/.

Operational Definition Of Variables
Regional Taxes

According to (Manafe, Perseveranda and Koli, 2022), regional taxes are an element of local original income, which the government imposes on people who live in a jurisdictional area, without receiving any counter-performance obtained from the regional government in collecting the regional taxes paid.

Regional Levies

Regional levies are regional levies as payment for certain services or permits which are specifically provided and/or given by the regional government for the benefit of individuals or entities (Amelia and Azizah, 2023).

General Allocation Funds

General allocation funds are funds originating from the APBN which are allocated with the aim of financial equality between regions to finance their expenditure needs in the context of implementing decentralization. The form of decentralization is by providing balancing funds to regional governments by paying attention to their fiscal stability and balance (Fathia and Rusdi, 2020).

Special Allocation Funds

According to Law No. 33 of 2004, special allocation funds are funds sourced from APBN revenues allocated to certain regions with the aim of funding special activities which are regional affairs with national priorities. Even though the entire special allocation fund comes from the APBN, regional governments receiving special allocation funds are required to provide matching funds budgeted in the APBD of at least 10% of the value of the special allocation funds they receive to fund physical activities, except for regions with certain fiscal capabilities which are not required to provide matching funds (Chasbiandani, Amyulianthy and May, 2022).

RESULTS

Descriptive Analysis

Statistical analysis explains the independent variables and dependent variables used in this research. The independent variables in question are Regional Taxes, Regional Levies, General Allocation Funds and Special Allocation Funds as well as the dependent variable, namely Capital Expenditures. From the research, it will be known the minimum, maximum, average, standard deviation and other values in the descriptive statistics table for each variable used in the observation period 2012 - 2020. The following is a table of

Publisher : Program Studi Akuntansi STIE Tri Bhakti
Jl. Teuku Umar, Cut Mutia No.24, RT.002/RW.001, Sepanjang Jaya, Kec. Rawalumbu, Kota Bekasi, Jawa Barat. Indonesia 17114, Telepon: (021) 82431708

77

descriptive statistics results:

Tabel 2. Descriptive Statistic

		RD	DAU	DAK	BM
Mean	7.29000	1.20000	5.90000	1.680000	3.99000
Median	2.850000	5.400000	6.130000	1.380000	3.420000
Maximum	8.320000	1.180000	1.350000	7.720000	1.380000
Minimum	6151027.	299309.0	39706.00	15199.00	1.65000
Std. Dev.	1.540000	2.000000	3.170000	1.380000	2.550000
Skewness	3.641420	3.438007	0.032958	1.061685	1.103890
Kurtosis	15.63753	15.33060	3.050849	4.863291	4.985794
Jarque-Bera	1037.142	971.7010	0.033786	38.90520	42.98613
Probability	0.000000	0.000000	0.983249	0.000000	0.000000
Sum	8.520000	1.400000	6.910000	1.960000	4.660000
Sum Sq. Dev.	2.750000	4.630000	1.170000	2.210000	7.540000
Observations	117	117	117	117	117

PD = Pajak Daerah, RD = Retribusi Daerah, DAU = Dana Alokasi Umum, DAK = Dana Alokasi Khusus
Source: Processed data (2024)

The table above shows that there are 117 observations for the research year 2012 - 2020. The descriptive statistical explanation of the data above is as follows:

1. Capital expenditures have the lowest value range of 1.65000 and up to the highest value of 1.380000 with an average value of 3.99000. The regional government with the highest capital expenditure value was Musi Banyuasin Regency in 2014 where there were public facility development projects, efforts to improve public services such as health, education and transportation (Perda, 2014). The regional government with the lowest Capital Expenditure value was East OKU Regency in 2012 which experienced budget limitations and also unstable economic conditions (Statistik, 2020).

2. Regional Tax has the lowest value range of 6151027. to the highest of 8.320000 with an average value of 7.29000. The Regional Government with the highest Regional Tax value is the City of Palembang in 2019 due to economic growth accompanied by an increase in property values and business activities as well as efficiency in tax collection (Keuangan, 2019). The regional government with the lowest Regional Tax value, namely Pagar Alam City, in 2012 experienced low property values and limited economic activity (Statistik, 2020).

3. Regional levies range from the lowest value of 299309.0 to the highest of 1.180000 with an average value of 1.20000. The regional government with the highest regional levy value was Palembang City in 2013 due to an increase in the use of services subject to levies such as parking and business permits (Statistik, 2020). The regional government with the lowest Regional Levy value, namely Empat Lawang Regency, in 2012 still had low use of related services subject to regional levies (Statistik, 2020).

4. General Allocation Funds have a lowest value range of 39706.00 to a highest of 1.350000 with an average value of 5.90000. The Regional Government with the highest General Allocation Fund value, namely Palembang City, in 2019 had maximum development and public services (Keuangan, 2019). The regional government with the lowest General Allocation Fund value is South OKU Regency in 2012 due to slow economic growth and also has a low population compared to other districts and

cities (Statistik, 2020).

5. Special Allocation Funds have a lowest value range of 15199.00 to a highest of 7.720000 with an average value of 1.680000. The regional government with the highest Special Allocation Fund value was Banyuasin Regency in 2013 because in that year there were projects that were considered priorities or urgent needs to improve public services (Databoks, 2013). The regional government with the lowest Special Allocation Fund value was Ogan Komering Ulu Regency in 2012 due to problematic projects such as poor financial management or other administrative problems (Statistik, 2020).

Choosing the Best Panel Data Model
Uji Chow
The criteria for the decision-making of the Chow test are as follows:
1. If the probability (Prob) on the Cross Section F < 0.05 then the better model is Fixed effect
2. If the probability (Prob) on the Cross Section F > 0.05 then the better model is the Common effect

Tabel 3. Uji Chow

Effects Test	Statistic	d.f.	Prob.
Cross-section F	13.008712	(12,100)	0.0000
Cross-section Chi-square	110.028621	12	0.0000

Source: Processed data (2024)

Based on the results of the Chow test using Eviews9 stated that the probability value of cross section F is 0.00 where less than the value of the dimension of significance (α= 0.05). This means that the best model used is the Fixed Effect Model (FEM).

Uji Hausman
The criteria for the decision-making of the Hausman test are as follows :
1. If Probability (Prob) < 0.05 then the better model is Fixed effect
2. If Probability (Prob) > 0.05 then the better model is Random effect

Tabel 4. Uji Hausman

Test Summary	Chi-Sq. Statistic	Chi-Sq. d.f.	Prob.
Cross-section random	16.933210	4	0.0020

Source: Processed data (2024)

Based on the results of the Hausman test, the probability value is 0.00 where this result is less than the value of significance (α= 0.05). In this case, the best model used is the Fixed Effect Model (FEM).

Uji Hipotesis
The results of panel data regression estimation using the Fixed Effect Model (FEM) show the results of testing using panel data regression, so from these results the model equation is obtained as follows.

Publisher : Program Studi Akuntansi STIE Tri Bhakti
Jl. Teuku Umar, Cut Mutia No.24, RT.002/RW.001, Sepanjang Jaya, Kec. Rawalumbu, Kota Bekasi, Jawa Barat. Indonesia 17114, Telepon: (021) 82431708

79

$$BM = 9{,}38 + 1{,}06*PD + 4{,}68*RD + 0{,}46*DAU - 0{,}11*DAK + \square$$

Based on the derivation of the equation model above, it can be explained that:

1. A constant of 9.38 indicates that if Regional Taxes, Regional Levies, General Allocation Funds and Special Allocation Funds are worth 1, then Capital Expenditures are 9.38 units.
2. The Regional Tax Coefficient of 1.06 indicates that if Regional Tax increases by 1 point, Capital Expenditures will increase by 1.06 points assuming a constant variable.
3. The Regional Levy coefficient of 4.68 shows that if the Regional Levy increases by 1 point then Capital Expenditures will increase by 4.68 points with the assumption being a constant variable.
4. The General Allocation Fund coefficient of 0.46 shows that if the General Allocation Fund increases by 1 point then Capital Expenditures will increase by 0.46 points assuming a constant variable.
5. The Special Allocation Fund coefficient of -0.11 shows that if Regional Levy increases by 1 point then Capital Expenditures will experience a decrease of 0.11 points. This is related to the assumption of a constant variable.

Coefficient of Determination Test

Table 5. Coefficient of Determination Test

R-squared	0.748358	Mean dependent var	3.990000
Adjusted R-squared	0.708095	S.D. dependent var	2.550000
S.E. of regression	1.380000	Akaike info criterion	54.26877
Sum squared resid	1.900000	Schwarz criterion	54.67011
Log likelihood	-3157.723	Hannan-Quinn criter.	54.43171
F-statistic	18.58686	Durbin-Watson stat	1.841366
Prob(F-statistic)	0.000000		

Source: Processed data (2024)

Based on table 5, R-Squared shows a value of 0.748358, which means that 74.8% of the Regional Tax, Regional Levy, General Allocation Fund and Special Allocation Fund variables can explain the Capital Expenditure variable and the rest is influenced by other variables.

Partial Test

Table 6. Partial Test

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	9.380000	5.060000	0.185450	0.8533
PD	1.069336	0.316855	3.374846	0.0011
RD	4.686986	2.193494	2.136767	0.0351
DAU	0.466106	0.074446	6.260990	0.0000
DAK	-0.119209	0.133177	-0.895115	0.3729

PD = Regional Taxes, RD = Regional Levies, DAU = General Allocation Funds, DAK = Special Allocation Funds
Source: Processed data (2024)

The test results using the Fixed Effect Model (FEM) can be concluded as follows:

1. The independent variable Regional Tax with a probability value of 0.0011/2 = 0.00055, significant at the level < ☐ = 5% (0.05), can be interpreted that the Regional Tax variable has a positive and statistically significant effect on Capital Expenditure.

2. The independent variable Regional Levy with a probability value of 0.0351/2 = 0.01755, significant at the level < ☐ = 5% (0.05), can be interpreted that the variable Regional Levy has a positive and statistically significant effect on Capital Expenditure.

3. The independent variable General Allocation Fund with a probability value of 0.0000/2 = 0.00, significant at the level < ☐ = 5% (0.05), can be interpreted that the General Allocation Fund variable has a positive and statistically significant effect on Capital Expenditure .

4. The independent variable Special Allocation Funds with a probability value of 0.3729/2 = 0.18645, is not significant at the level > ☐ = 5% (0.05), which means that the Special Allocation Fund variable has no effect and is not statistically significant on Capital Expenditures.

DISCUSSIONS

Regional Taxes on Capital Expenditures

Based on partial testing (t test) using the Fixed Effect Model (FEM) test, this research uses a one tail hypothesis, the probability value divided by 2 (two) where the results obtained are smaller than the significance level at the level of α = 5% (0.05). From the statistical results it can be stated that hypothesis one (H1) is not accepted and it can be concluded that the Regional Tax variable has a positive and statistically significant effect on Capital Expenditures. The public's awareness regarding compliance with paying taxes is still low so that it is less than optimal to maximize local revenue in the regional tax sector which has an impact on the less than optimal allocation of capital expenditure. The government is then making efforts to provide guidance regarding regional taxes to increase taxpayer compliance and facilitate payment relaxation so that all types of regional taxes can reach targets (Ameilia, 2022). In line with research (Murti and Trisnawati, 2021), it is stated that regional taxes have a significant and influential effect on capital expenditure. The higher the level of regional taxes, the more capital expenditure the government obtains. People regularly paying taxes directly will increase regional finances so that they can be used to finance regional expenditures to improve public services.

Regional Levies on Capital Expenditures

Based on partial testing (t test) using the Fixed Effect Model (FEM) test, this research uses a one tail hypothesis, the probability value divided by 2 (two) where the results obtained are smaller than the significance level at the level of α = 5% (0.05). From the statistical results it can be stated that hypothesis two (H2) is not accepted and it can be concluded that the Regional Levy variable has a positive and statistically significant effect on Capital Expenditures.

Law No.1 of 2022 explains that regional levies are an important source of regional income to finance the implementation of regional government, one of which is capital expenditure. If regional levies increase, then regional original income will also increase so that it can increase the allocation of capital expenditure to improve services to the community based on research made (Listiani, Afif and Aziz, 2023). In line with research (Simanjuntak & Ginting, 2019), which states that regional levies have a positive and significant effect on capital expenditure. Regional independence can be realized in one way, namely by increasing original regional income from the regional levies sector. If regional levies increase, then regional original income will also increase so that capital expenditure can be allocated to improve services to the community.

General Allocation Funds on Capital Expenditures

Based on partial testing (t test) using the Fixed Effect Model (FEM) test, this research uses a one tail hypothesis, the probability value divided by 2 (two) where the results obtained are smaller than the significance level at the level of $\alpha = 5\%$ (0.05). From the statistical results it can be stated that hypothesis three (H3) is not accepted and it can be concluded that the General Allocation Fund variable has a positive and statistically significant effect on Capital Expenditures. With the existence of general allocation funds, fiscal inequality between one region and another can be reduced. Regions with high levels of poverty and low original regional income will receive greater general allocation funds than regions that are rich and have higher original regional income and vice versa. The positive influence of general allocation funds on capital expenditure means that regional governments can allocate general allocation funds according to regional needs so that they can increase regional progress (Anggraeni, 2023). This research is in line with research conducted by (Fahrezi, Hasanah and Ulupui, 2021) explaining that General Allocation Funds have a positive and significant influence on capital expenditure. Although the amount of general allocation funds received by each region tends to be different, regional governments can adjust the amount of capital expenditure to be allocated.

Special Allocation Funds on Capital Expenditures

Based on partial testing (t test) using the Fixed Effect Model (FEM) test, this research uses a one tail hypothesis, the probability value divided by 2 (two) where the results obtained are greater than the significance level at the level $> \alpha = 5\%$ (0.05). From the statistical results it can be stated that hypothesis four (H4) is accepted and it can be concluded that the Special Allocation Fund variable has no effect and is not statistically significant on Capital Expenditures. According to the Ministry of Finance, Special Allocation Funds (DAK), are funds sourced from APBN revenues allocated to certain regions with the aim of helping to fund special activities which are regional affairs and in accordance with national priorities (Djpk.kemenkeu.go.id). The results of the research above that Special Allocation Funds (DAK) have a significant effect on capital expenditure. The results of this research explain that districts/cities that receive low DAK will tend to have low capital expenditure as well. The results provide a strong indication that capital expenditure behavior will be greatly influenced by the source of DAK revenues. Regional income in the form of transfer funds from the center requires regions to develop and prosper their people through proportional and professional regional wealth management and building sustainable infrastructure, one of which is allocating the budget to the capital expenditure sector. Regional

governments can use DAK to optimize services to the public which are realized through capital expenditure (Perkasa, Kawung and Tumangkeng, 2021). This is in line with research (Prasetyo and Rusdi, 2021), stating that special allocation funds have no effect and are not significant on capital expenditure. Where the allocation of special allocation funds is not only allocated for capital expenditure but other funds such as operational expenditure.

CONCLUSIONS

Regional taxes have a positive and statistically significant effect on capital expenditure. The government will then try to provide guidance regarding regional taxes which will increase taxpayer compliance and facilitate payment relaxation so that all types of regional taxes can reach targets. With high regional tax revenues, the level of capital expenditure obtained by the South Sumatra provincial government will also be higher. In this case, people routinely pay taxes directly, which will increase regional finances so that they can be used to improve public services. Regional levies have a positive and statistically significant effect on capital expenditure. Regional independence can be realized in one way, namely by increasing original regional income from the regional levies sector. If regional levies increase, then regional original income will also increase, thereby increasing the allocation of capital expenditure to improve services to the community. Apart from that, there are many other factors such as community loyalty in paying regional levies, then the regional ability to overcome regional levies so that they can be optimized to provide the best service to the public. And seen from the tourism sector, such as the Musi River which is an attraction for tourists for tourism, where there is an opportunity to increase regional levies by providing parking spaces for visitors for tourism. General Allocation Funds have a positive and statistically significant effect on capital expenditure. Regions with high levels of poverty and low original regional income will receive larger general allocation funds than regions that are rich and have higher original regional income and vice versa. In 2019, the city of Palembang received the highest general allocation funds compared to other regions in the province of South Sumatra, which was due to the high unemployment rate, where the majority of their livelihoods were working as farmers, fishermen and households. The positive influence of general allocation funds on capital expenditure means that regional governments can allocate general allocation funds according to regional needs so that they can increase regional progress. Special Allocation Funds have no effect and are not statistically significant on capital expenditure. Low special allocation funds will tend to have low capital expenditures as well. The results provide a strong indication that capital expenditure behavior will be greatly influenced by the source of receipt of special allocation funds. Regional income in the form of transfer funds from the center requires regions to develop and prosper their people through proportional and professional regional wealth management and building sustainable infrastructure, one of which is allocating the budget to the capital expenditure sector.

IMPLICATIONS AND LIMITATIONS

This research was carried out within several research limitations, these limitations could influence the research results, namely the type of data in this research is secondary data in the form of figures in APBD data reports that have been published by the regional

government. Apart from that, not all regional governments in South Sumatra province publish complete APBD data reports in each region of South Sumatra province, so research samples are needed.

Future researchers can consider using other variables that influence capital expenditure such as balancing funds, economic growth, etc. Compare these variables on capital expenditure between the regional government province of South Sumatra province and other provincial regions such as the province in West Java.

REFERENSI

Agustini, S., Indradi, D., Darma, S. S., & Irawati, W. (2022). Pengertian Pajak Kendaraan Bermotor (M. Dewi (ed.)). https://www.google.co.id/books/edition/ MENGENAL_ PAJAK_DAERAH_DAN_RETRIBUSI_DAER/y VG WEAAAQBAJ?hl=id&gbpv=1&dq =pengertian+pajak+kendaraan+bermotor&pg=PA36&printsec=frontcover

Alawiyah, T., Maftukhin, & Yulianto, A. (2019). Pengertian BBNKB. Jurnal Of Accounting and Finance. https://jurnal.umus.ac.id/index.php/jacfin/article/ view /903/552

Ameilia, A. I. (2022). Berpengaruhnya Pajak Daerah Terhadap Belanja Modal. Jurnal Akuntansi Dan Audit Syariah, 3. https://e-journal.uingusdur.ac.id/ JAAiS/article/view/4546/420 Amelia, Y., & Azizah. (2023). Definisi Retribusi Daerah. Jurnal Studia Ekonomika. https://www.jurnal-mnj.stiekasihbangsa.ac.id/index.php/kbjme/article/view/159 /1 45

Amin, N. F., Garancang, S., & Abunawas, K. (2023). Pengertian Populasi. Jurnal Kajian Islam Kontemporer, 14, 18. file:///C:/Users/WINDOWS/Downloads/ 10624-33580-1-PB.pdf Anggoro, D. D., Indriani, & Hikmat, R. A. A. A. (2023). Pajak Daerah dan Retribusi Daerah Dalam Kebijakan Hubungan Keuangan Pusat dan Daerah (T. U. Press (ed.); Pertama).
Universitas Brawijaya Press.

Anggraeni, R. D. (2023). Berpengaruhnya Dana Alokasi Umum Terhadap Belanja Modal. Jurnal Ilmu Dan Riset Akuntansi. http://jurnalmahasiswa.stiesia.ac.id/ index.php/jira/article/view/5435/5468

Aurdin, Y. (2019). Sistem Drainase Existing. Jurnal Tekno Global. https://ejournal. uigm.ac.id/index.php/TG/article/view/740/883

Aziz, Y. A. (2023). Pengertian Landasan Teori. Deepublishstore.Com. https://deep ublishstore.com/blog/landasan-teori/

Banyuwangi, A. (2023). Pengertian Sistematika Penulisan. Icpa-Banyuwangi.Ac.Id. https://icpa-banyuwangi.ac.id/penelitian/penelitian?id=14#:~:text=Sistemati ka penu lisan merupakan sebuah metode,yang ada dalam sebuah laporan.

Chandra, D. (2022). Pengertian Pajak Mineral Bukan Logam dan Batuan. Jurnal Manajemen Pendidikan Dan Ilmu Sosial, 100. https://dinastirev.org/JMPIS/ article/view/846/538

Chasbiandani, T., Amyulianthy, R., & May, A. (2022). Definisi Dana Alokasi Khusus. Jurnal Ilmiah Akuntansi Pancasila. https://journal.univpancasila .ac.id /index.php/JIAP /article/view/2555

Databoks. (2013). Dana Alokasi Khusus Kabupaten Banyuasin Tahun 2013. Databoks Kata

Data. https://databoks.katadata.co.id/datapublish/2016/05/12/ jumlah-dana-alokasi- khusus-dak-di-kabupaten-banyuasin-sumatera-selatan-2003-2013

Depdagri, K. N. 690. 900. 32. (n.d.). Kriteria Efektivitas dan Kontribusi untuk Pajak Daerah dan Retribusi Daerah. https://stp-mataram.e-journal.id/JIP/article /view/537/458

Dinastiti, F. E., Novitasari, & Wati, A. F. (2020). Arti Pajak. Journal of Public Adminitration and Local Governance, 4. https://core.ac.uk/reader/351934620

Donaldson, & Davis. (1991). Stewardship Theory. Journal of Management, 5(1), 457. file:///C:/Users/WINDOWS/Downloads/1552-3851-1-PB.pdf

Dr.R. Agoes Kamaroellah, M. S. (2021). Pengertian Pajak Hotel (A. Rofiq (ed.)).https://www.google.co.id/books/edition/Pajak_dan_Retribusi_Daerah_Konsep_dan_ Ap/9BJSEAAAQBAJ?hl=id&gbpv=1&dq=pengertian+pajak+kendaraan+bermotor& pri ntsec=frontcover

Dr.Yoyo Sudaryo, S.E., M.M., Ak., C., Sjarif, S.E., M. A., & Dr.Nunung Ayu Sofiati (efi), S.Pd.,

M. M. (2021). Tarif Pajak Daerah (P. Christian (ed.)). https://www.google.co.id/books /edition/Keuangan_di_Era_Otonomi_Daerah/dHI9DwAAQBAJ?hl=id&gbpv=1&d q= pengertian+pajak+reklame&pg=PA107&printsec=frontcover

Drs. H. Dani Rachman, M. S., Iseu Anggraeni, S.Ak., M.Ak., Ak., C., & Nurlaela Wigiyanti, S. A. (2021). Pengertian Pajak Penerangan Jalan. Jurnal Ilmiah Akuntansi, 37. https://ejournal.unibba.ac.id/index.php/akurat/article/view/388 /324

Fahrezi, F., Hasanah, N., & Ulupui, I. K. A. (2021). Penelitian Sejalan Dana Alokasi Umum. Jurnal Akuntansi, Perpajakan Dan Auditing. https://journal.unj.ac.id/ unj/index. php/japa/article/view/30294/13505

Fathia, P. B., & Rusdi, D. (2020). Definisi Dana Alokasi Umum. Jurnal Unissula. file:///C:/Users/user/Downloads/9933-29231-1-PB (2).pdf

Ferdiansyah. (2020). Pengertian Pajak Bahan Bakar Kendaraan Bermotor. Jurnal Akuntansi. https://e-journal.unipma.ac.id/index.php/inventory/article/view/ 7671/2967

Hadi, S. S. (2021). Jenis-Jenis Pajak Daerah. Jurnal AKRAB JUARA. https:// akrabjuara.com/index.php/akrabjuara/article/view/1537/1356

Hidayah, S. A., & R.A.E.P Apriliani. (2019). Pengertian Sampel. Journal of Economic, Business and Engineering, 1, 27. https://ojs.unsiq.ac.id/index.php /jebe/article/view/872/451

Hutagalung, I. R., Runtu, T., & Walandouw, S. K. (2023). Pengertian Retribusi Daerah. Jurnal LPPM Bidang EkoSosBudKum. https://ejournal.unsrat.ac.id/ v3/index.php/lppmek ososbudkum/article/view/44373/41232

Ida Zuraida, S.H., L. M. (2022). Pengertian Pajak Restoran (Tarmizi & Suryani (eds.)).https://www.google.co.id/books/edition/Teknik_Penyusunan_Peraturan_D aerah_Tenta/Y26CEAAAQBAJ?hl=id&gbpv=1&dq=pengertian+pajak+restoran&pg =PA55&prin tsec=frontcover

Johannes, S. M., Karamoy, H., & Y.B.Kalalo, M. (2021). Pengertian Pajak Air Tanah. Jurnal EMBA : Jurnal Riset Ekonomi, Manajemen, Bisnis Dan Akuntansi, 993. file:///C:/Users/user/Downloads/iogi2018,+08.+Steffie+Moni ca+Johannes.+OK.pdf

Publisher : Program Studi Akuntansi STIE Tri Bhakti
Jl. Teuku Umar, Cut Mutia No.24, RT.002/RW.001, Sepanjang Jaya, Kec. Rawalumbu, Kota Bekasi, Jawa Barat. Indonesia 17114, Telepon: (021) 82431708

85

Juniardi, W., & Andriyani, R. (2019). Pengertian Latar Belakang. Quipper BLOG. https://www.quipper.com/id/blog/mapel/bahasa-indonesia/contoh-latar-belakang/ Keuangan, D. J. P. (2024). Belanja Modal. https://djpk.kemenkeu.go.id/ Kementerian Keuangan Direktorat Jenderal Perimbang Keuangan

Kuntadi, C., Pamungkas, A., Fitriyanti, D. damar, & Astri, S. (2022). Pengaruh Dana Alokasi Umum Terhadap Belanja Modal. Jurnal Ilmu Hukum Humaniora Dan Politik. https://dinastirev.org/JIHHP/article/view/1040/642

Listiani, S. R., Afif, M. N., & Aziz, A. J. (2023). Berpengaruhnya Retribusi Daerah Terhadap Belanja Modal. Jurnal Ekonomi, Manajamen Dan Akuntansi. https://jurnal.anfa.co.id/ index.php/mufakat/article/view/1095/1066

Mahreni, R., & Triyanto, E. (2023). Perhitungan Dana Alokasi Khusus. Jurnal Cakrawala Ilmiah, 11. https://bajangjournal.com/index.php/JCI/article/view/ 6130/4624

Manafe, H. A., Perseveranda, M. E., & Koli, F. R. (2022). Definisi Pajak Daerah. Jurnal Ilmu Manajemen Terapan. https://dinastirev.org/JIMT/article/view /1402/841

Moningka, N., Sabijono, H., & Lambey, R. (2022). Retribusi Daerah. LLPM Bidang Ekonomi, Sosial, Budaya, Hukum, 5. https://ejournal.unsrat.ac.id/v3/index. php/lppmekosos budkum/article/view/40002/36304

Mulatsih, Utami, B., Ardiansyah, I., & Indira, C. K. (2022). Efektivitas dan Kontribusi Retribusi Daerah. JIMEA : Jurnal Ilmiah MEA (Manajemen, Ekonomi, Akuntansi). https:// journal.stiemb.ac.id/index.php/mea/article/view/ 2678/1273

Murti, S., & Trisnawati, R. (2021). Pajak Daerah, Retribusi Daerah, Lain-lain PAD Yang Sah dan DAK pada Belanja Modal. Jurna Perspektif Akuntansi, 4, 114. https://ejournal.uksw .edu/persi/article/view/4713/1811

Negara, D. J. K. (2023). Realisasi Belanja Modal. https://www.djkn.kemenkeu .go.id/kanwil- sumseljambibabel/baca-berita/32267/Pendapatan-PNBP-Suma tera-Selatan-Naik-1279- Belanja-KementerianLembaga-Tumbuh-52.html

Oktaviari. (2019). Pengertian Bea Perolehan Hak atas Tanah dan Bangunan. JCA (Jurnal Cendekia Akuntansi), 3, Nomor 2, 34. https://ejournal.uniska-kediri.ac.id/index.php/ akuntansi/article/view/3063/1788

Panggabean, L. (2022). Tarif Pajak Provinsi. Jurnal Ekonomi, Manajemen, Akuntansi Dan Perpajakan, 5, 204–205. file:///C:/Users/WINDOWS/ Downloads/4474-27216-1-PB.pdf

Perda, B. (2014). Anggaran Belanja Modal. Peraturan Daerah (PERDA) Kabupaten Musi Banyuasin. https://peraturan.bpk.go.id/Details/30713/perda-kab-banyuasin-no-1-tahun -2014

Perkasa, L. S. P., Kawung, G. M. V., & Tumangkeng, S. Y. L. (2021). Pengertian Dana Alokasi Khusus. Jurnal EMBA. https://ejournal.unsrat.ac.id/index. php/emba/article/view/ 32313

Permatasari, A., & Wicaksono, G. (2022). Pengertian Pajak Bumi dan Bangunan Perdesaan dan Perkotaan. Jurnal Revenue, 2,No.2, 343. https://revenue .lppmbinabangsa.id/index .php/home/article/view/77/165

Pohan, C. A. (2021). Pengertian Pajak Rokok. https://www.google.co.id/ books/edition/ Kebijakan_dan_Administrasi_Perpajakan_Da/Zzc1EAAAQBAJ?hl=id&gbpv=1&dq

=pa jak+provinsi&printsec=frontcover

Prasetyo, D. A., & Rusdi, D. (2021). Dana Alokasi Khusus. Jurnal Unissula. https://jurnal.unissula.ac.id/index.php/kimue/article/view/17867/6010

Prayitno, B., & Ariska, P. E. (2019). pendekatan Ordinary Least Square (OLS). Jurnal Ilmu Ekonomi, 1. https://journal.uwks.ac.id/index.php/economie/ article/view/820

Prihastuti, A. E., & Rahayu, S. (2021). Perhitungan Dana Alokasi Umum. E-Proceeding of Management. file:///C:/Users/user/Downloads/17042-Article Text-33528-1-10-20220 131.pdf

R.Kaluara, D., N.Walewangko, E., & Steera Y. L .Tumangkeng. (2022). Arti Pajak Daerah. Jurnal Berkah Ilmiah Efisiensi, 22, 75. https://ejournal.unsrat.ac.id /v3/index.php/jbie /article/view/40504/36267

Rahma, D. N., & Riharjo, I. B. (2019). Implementasi Dana Alokasi Khusus. Jurnal Ilmu Dan Riset Akuntansi. http://jurnalmahasiswa.stiesia.ac.id/index.php /jira/article/view/2356

Rahmawati. (2019). Pengertian Dana Alokasi Umum. Jurnal Manajemen, Bisnis Dan Akuntansi, 25. http://journals.stiedwisakti.ac.id/ojs/index.php/kolegial/article/ view/99

Rahmiyatun, Dyah, E., & Nurul. (2020). Pengertian Pajak Daerah. Jurnal Akrab Juara. https://akrabjuara.com/index.php/akrabjuara/article/view/1537/1356

Ramadhan, A. S., & Nasution, J. (2022). Pengertian Pajak Air Permukaan. Jurnal Audit Dan Akuntansi Fakultas Ekonomi. https://jurnal.untan.ac.id/index.php /jaakfe/ article/ view/55196/75676593352

Rezkiyanti, Y. (2019). Stewardship Theory. AkMen Jurnal Ilmiah. https://e-jurnal.nobel.ac.id/ index.php/akmen/article/view/614

Salmaa. (2023). Pengertian Identifikasi Masalah. Penerbitdeeppublish.Com. https://penerbit deepublish.com/identifikasi-masalah/

Sari, N. M., & Retnaningsih, E. (2020). Strategi Pengembangan Science Techno Park melalui ekosistem inovasi dalam rangka peningkatan daya saing daerah provinsi sumsel. Ejournal Susmselprov. https://www.ejournal.sumsel prov.go.id/pptk/article/view/114

Sihombing, H., & Tambunan, B. H. (2020). Pengertian Pajak Reklame. Jurnal of Economics and Business, 68. https://jurnal.uhn.ac.id/index.php/ekonomi bisinis/article/view/210/ 114

Simanjuntak, A., & Ginting, M. C. (2019). Berpengaruhnya Retribusi Daerah Terhadap Belanja Modal. Jurnal Manajemen, 5. https://ejournal.lmiimedan .net/index.php/jm/article/view/68/65

Sinurat, V. P., A.R, S., & Indriasari, D. (2023). Pajak Daerah dan Retribusi Daerah. Jurnal Ekonomi, Bisnis, Akuntansi Dan Sistem Informasi (EKSISTANSI). file:///C:/ Users/user/Downloads/7258-Article Text-23589-1-10-20231219.pdf

Sipahutar, E., Arif, M., & Ahmad, N. (2023). Pengertian Pajak Parkir. Jurnal Manajemen Akuntansi (JUMSI), 2608. https://jurnal.ulb.ac.id/index.php /JUMSI/article/view/ 4988 /3587

Sisilia, M., & Harsono. (2021). Yang termasuk dana alokasi umum. Journal of Regional Economics Indonesia, 2, 62. https://jurnal.unmer.ac.id/index.php /jrei/article/view/6182/3091

Publisher : Program Studi Akuntansi STIE Tri Bhakti
Jl. Teuku Umar, Cut Mutia No.24, RT.002/RW.001, Sepanjang Jaya, Kec. Rawalumbu, Kota Bekasi, Jawa Barat. Indonesia 17114, Telepon: (021) 82431708

87

Statistik, B. P. (2020). Anggaran Belanja Modal Kabupaten OKU Timur. Badan Pusat Statistik Kabupaten Ogan Komering Ulu. https://okukab.bps.go.id /indicator/13/344/1/ realisasi-pengeluaran-daerah-.html

Store, D. (2023). Pengertian Hipotesis Penelitian. Deepublishstore.Com. https://deepublish store.com/blog/pengertian-hipotesis/

Sulmayani, Ruslan, A., & Hambali, R. (2020). Pengertian Pajak Sarang Burung Walet. Journal of Islamic Economics, 2 Nomor 1, 37. file:///C:/Users /user/Downloads/37-Article Text-71-3-10-20200131.pdf

Sutianingsih, Kartika, S. E., & Widowati. (2021). Jenis-Jenis Retribusi Daerah. Jurnal Ilmiah Akuntansi Kesatuan, 5–6. https://jurnal.ibik.ac.id/index.php /jiakes/article/view/411

Teniro, A., Zainuddin, Basri, H., & Syahidin. (2021). Pengertian Pajak Hiburan (Adnan & T. Q. Media (eds.)). https://www.google.co.id/books/edition /Monograf_The_Influences_Of _The_Local_Tax/Ez5vEAAAQBAJ?hl=id&gbpv=1&dq=pengertian+pajak+bea+balik +n ama+kendaraan+bermotor&pg=PA13&printsec=frontcover

Wahyuni, R. A. P., & Arief, K. (2020). Efektivitas dan Kontribusi Pajak Daerah. Indonesian Accounting Research Journal, 101. https://jurnal.polban.ac.id/ojs-3.1.2/iarj/article /view/2365/1852 Abbaspour, A. M. and N. (2017). The Effect of Leverage and Liquidity Ratios on Earnings Management and Capital of Banks Listed on the Tehran Stock Exchange. International Review of Management and Marketing, 7(4), 99–107.