

The Role of Population, Inflation and Economic Growth of Local Tax Revenues in East Java Province, Indonesia

¹Yeni Puspita, ²Galih Wicaksono, ³Nurchayaning Dwi Kusumaningrum, ⁴Venantya Asmandani, ⁵B Boedijono

Abstract--The study aimed to determine the influence between population, inflation, and economic growth on local tax revenues and find appropriate policy strategies in maximizing local tax revenues in Java province East. This research uses secondary and primary data with interviewees. The data analysis method uses a quantitative approach using multiple linear regression analyses. The results of this research are variable inflation and economic growth do not affect local tax revenues. Only a variable population has a significant effect on local tax revenues, meaning that if the population increases the local tax revenues are also increased. Likewise, if the population decreases, the number of local tax revenues decreases. When tested simultaneously, the number of population variables, inflation, and economic growth have a significant influence on the local tax of 41%.

Key words--population, inflation, economic growth, local tax

I. INTRODUCTION

This concept of autonomy encourages the area to improve its fate, organizing everything related to the needs of its area, whether it is income and for regional expenditure. In addition to considering the aspect of growth and equitable, it also considers the economic aspects of social life alone. Moreover, in the process of development is done an effort that aims to change the structure of the economy in a better direction (Kuncoro, 2000). In the development of a country is not separated from the development of the area evenly as the opinion according to Arsyad (2010) which mentions that the regional economic development is a process whereby local governments and communities manage resources That exists and establishes a pattern of partnership between the local government and the private sector to create a new job field and stimulate the development of economic activity.

This concept of autonomy encourages the area to improve its fate, organizing everything related to the needs of its area, whether it is income and for regional expenditure. In addition to considering the aspect of growth and equitable, it also considers the economic aspects of social life alone. Moreover, in the process of development is done an effort that aims to change the structure of the economy in a better direction (Kuncoro, 2000). In the development of a country not detached from East Java is one of the provinces that is rich in economic potential, this is seen in the economy of East Java during the II quarter 2018 grows 5.57%. The achievement rose compared to the same period last year of 5.21%. In terms of production, all businesses experience positive growth except agriculture, forestry and fisheries sectors. The highest growth of the food and beverage sector amounted to 8.56%. Following

¹Universitas Jember, Jember, Indonesia, Email: yeni.fisip@unej.ac.id

²Universitas Jember, Jember, Indonesia.

³Universitas Jember, Jember, Indonesia.

⁴Universitas Jember, Jember, Indonesia.

⁵Universitas Jember, Jember, Indonesia.

government administration, defense and social security mandatory amounted to 8.36%. Then transport and warehousing 8.23%, health services and social activities 7.88%. The economic structure of East Java dominated three business sectors. Among other processing industries with a contribution of 29.09%, large and retail trade, car repair and motorcycle 18.47% as well as agriculture, forestry and fisheries amounted to 12.37%. From the creation of its growth source, the processing industry experienced 2.11% of the highest. Followed by large and retail trade, car repair and motorcycle for 1.28%, construction of 0.57%. "The last is the information and communication sector of 0.41%, ". The gross regional domestic product component based on the production experienced acceleration. The highest growth in government consumption expenditure is 6.65%, followed by household consumption of 5.71%, PMTB 5.50%, consumption of Non-Profit institutions serving households 5.13% and exports 2.71%. Economic growth has impacted the regional income in East Java (East Java Central statistical Agency, 2018). The regional development is equally as the opinion according to the Arsyad (2010) which mentions that regional economic development is a process whereby local governments and communities manage existing resources and form a pattern of the partnership between local governments with the private sector to create new jobs and stimulate the development of the economic activity.

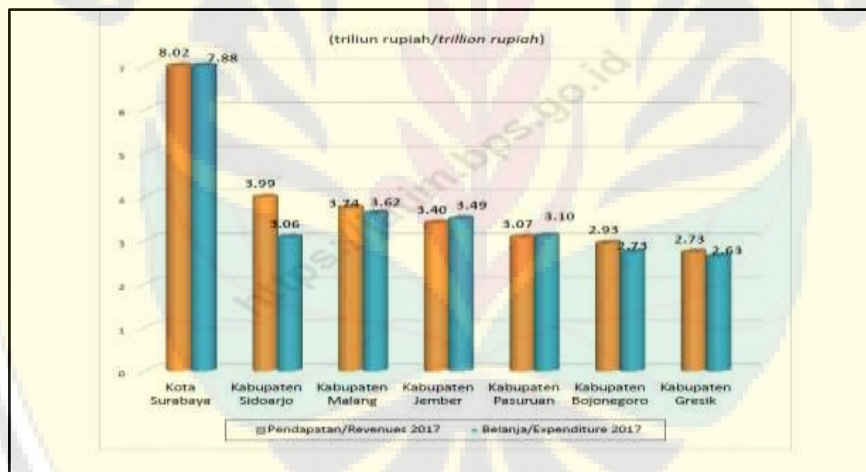


fig:1 Realization of government revenue and expenditure seven largest Regency/city in East Java province 2017

Source: East Java Province in numbers, 2018

Based on the picture above it looks that the realization of income and expenditure of government that has the largest Regency/city in East Java, namely owned by the city of Surabaya, which reaches 8.02 trillion for revenues and 7.88 trillion for regional expenditure, this indicates the distribution of revenues in East Java experienced inequality between cities and counties, this is due to many things, which are mainly from regional income because each city/district has a different potential. Below is the growth rate for the gross regional domestic product of East Java-based on constant price in the years 2014 – 2017, where five years and back decreased, even in the year 2017 only reached 5.45%, declining previously reached 5.57%. Several factors affect the gross regional domestic product including savings, credit, regional genuine income, and regional expenditure, high economic growth is the main condition for the continuity of regional economic development. To measure the progress of the regional economy by observing how much economic growth the area achieved is reflected in the increase in gross

regional domestic product.

The regional tax which is a component in Regional revenue and expenditure budget is an indigenous source of income that must be managed properly and properly so that it benefits the community as a whole. Tax collection policy based on local regulations is sought not to contradict the central levy (tax and customs and excise). Policy on UU No. 28 the year 2009 concerning tax and Retribution area where local tax and regional levy, in the year 2013-2016 average local tax contributed 83.49% and the area levy contributed at 0.98%. The highest tax contribution was in 2015 by 85.24% and the contribution of the highest levy was 2013 by 1.33%.

Table 1.Regional tax, Regional retribution and Local Indigenous Revenue, the year 2013 – 2016

Years	Regional Tax	Regional Retribution	Total Local Indigenous Revenue
2013	Rp. 7.863.719.633.500	Rp. 126.405.755.500	Rp. 9.523.901.967.476
2014	Rp. 9.285.000.000.000	Rp. 104.887.319.435	Rp. 11.103.564.801.835
2015	Rp. 12.591.000.000.000	Rp. 136.337.487.000	Rp. 14.771.139.275.000
2016	Rp. 12.579.000.000.000	Rp. 111.423.347.740	Rp. 15.245.241.800.213

Source: East Java Province in numbers, 2018

K Datu (2012) stated that the gross regional domestic product was an indicator to demonstrate the rate of economic growth of a region so that it could be seen as the cause of the economic growth of the region. According to Susanto (2014) In his research, the relationship of gross regional domestic product constant to the region has a positive impact due to the impact of economic activity in 9 economic sectors in the region. Siskawati (2014) explained that, with the support of empirical evidence, the high population growth will be able to increase the level output and market expansion of both domestic and foreign markets. The addition of a high population that accompanied by technological changes will encourage savings and the use of economies in the production scale.

The addition of population is one thing needed and not a problem, but as an important element that can spur development and economic growth. Hidayat (2009) titled "Economic Growth Analysis of the regional original revenue position of North Sumatra Province" from its research results can be concluded that T testing and analysis of coefficient of determination (R-square) found a connection that the economic growth has significant effect on the original revenue variables of North Sumatra province at a significant rate of 95%. Siskawati (2014) titled "The Influence of population and economic growth of indigenous revenue between districts/cities in Riau Province" concluded from the results of his research, from the results of the estimation of data panels with Fixed Effect Model of the partial population does not affect. Hasanur (2016) in its research suggests that statistically, the simultaneous independent variables have a significant effect on the dependent variables, while a partial variable number of inhabitants gives the signaling influence to local taxes. While economic growth variables do not affect local taxes. Based on the Description above then the problem formulation in this research is 1) How to influence population, inflation, and economic growth on local tax revenues in East Java province, 2) how to appropriate policy strategy in maximizing local tax revenues in East Java province.

II. LITERATURE REVIEW

2.1. Regional Tax

Law number 28-year 2009 concerning local tax and regional Levy article 1 Figure 10, the local tax shall be the mandatory contribution to the area owned by a private person or a forced body under the law, by not obtaining direct remuneration and use for the area for the magnitude of people's prosperity. According to law No. 17 of 2003 article 1 Letter 9 and Article 11 paragraph 3 of the State Treasury, that the acceptance of the State is that all cash receipts entering the country consist of tax receipts and non-taxes and grants. Local tax is a tax imposed by the local government and used to finance regional households. Tax areas are divided into 2 (two) namely provincial tax and district/city tax. The provincial tax is a regulated tax, imposed by the provincial government for expenditure/financing within the provincial budget and expenditure. A Regency/city tax is a regulated tax, imposed by the Regency/city government for expenditure/financing in the budget and shopping district/city.

2.2. Total Population

Hansen's theory states that the increasing population will increase the aggregative demand especially the investment. Rapid population development is not always a barrier to economic development because the population has two roles in economic development. The population is regarded as a development drive. The number of inhabitants will spur the production activity, the consumption of this population that will generate an aggregate demand (Seetharam, 2012).

2.3. Inflation

Inflation is a process of rising prices in general and continuously related to the market mechanism that can be caused by various factors, such as increased community consumption, more liquidity in the market that Trigger consumption or even speculation, until including the result of the non-yielding distribution of goods. According to Sukirno (2010), inflation can be defined as a process of increasing the prevailing prices in an economy. Inflation is a continuous process of raising public prices. Inflation will result in declining purchasing power of people, because in real income levels also decreased (Wijayanta and Widyaningsih, 2007)

2.4. Economic Growth

Growth is the process of changing the economic condition of a country continuously towards a better state over a certain period. Economic growth can also be interpreted as a process of increasing the production capacity of an economy that is realized in the form of national income generation.

III. RESEARCH METHODOLOGY

3.1. Types of Research and Operational Definitions

This research is a mixed-study or mix method. The research combines two forms of research, i.e. quantitative research, and qualitative research, or commonly referred to as a combination research method (mix method). The population in this study was 38 regencies and municipalities in the East Java provision, the study consisted of four variables, with details of each of the three independent variables and one dependent variable.

Independent variables in the study consist of: population, inflation rate, and economic growth. As for the dependent variables on this research is the regional tax acceptance. Here are the operational definitions of the variables proposed in this study:

1. Total Population (X1)

The population is the number of people in an area bound by prevailing rules and interacted with one another as well as economic actors.

2. Inflation (X2)

Inflation according to BPS is the case when rates and general costs are rising continuously over a long period (in Percent units).

3. Economic Growth (X3)

Economic growth is an increase in production capacity to achieve additional output measured by all production values for the national or regional level to the regional level.

4. Local Tax Receipt (Y)

The local Tax receipt is all acceptance of various sectors that belong to local tax collected based on local regulations and taxation legislation.

3.2. Types and Source Data

The data types in this research are quantitative and qualitative data, where quantitative data will be processed in the SPSS statistical program, while qualitative data will deepen the discussion of research results. The data sources in this study are primary data and secondary data. Primary data is data obtained directly from the respondent, namely in the form of interviews with respondents, namely head of Central Statistic Agency, East Java, head of the Regional Development Planning Board, East Java province, and head of Regional Development Planning Board, East Java province. Secondary data is the result of processed data from other parties, namely the number of population data, inflation rate, economic growth, and local tax revenues, obtained through Central Statistic Agency data, data from Regional Development Planning Board, Regional Development Planning Board, research journals, reference books.

3.3 .Data Analysis Methods

The quantitative data analysis method in this study was conducted through the following stages:

Descriptive statistical test

The descriptive statistical test is used to provide an overview or description of the data viewed from the average value (mean), standard deviation, variant, maximum, minimum, sum, Range, kurtosis, and skewness or Slope distribution (Ghozali, 2013).

Classic Assumption Test

The classic assumption test consists of data normality test, heteroscedasticity test, and multicollinearity test (Ghozali, 2013) which will be explained as follows:

1. Test Data Normality

Test data normality is performed to see that data is distributed normally or not. A good regression model can be seen when the data is distributed normally. Test the normality can be seen from the test Kolmogorov Smirnov, normal p plot, or histogram.

2. Heteroscedasticity Test

The heteroscedasticity test aims to test whether in a regression model there is an inequality of variance from the residual on one observation to another observation. Heteroscedasticity will not be found on a good regression model.

3. Multicollinearity Test

4. The multicollinearity test aims to test whether the independent variables are interconnected linearly. A good regression model is a model that is freed from Multicollinearity.

Multiple regression analysis

Multiple regression analyses are used to determine the effect of more than one independent variable against a single dependent variable, both partially and simultaneously. Regression models in this study can be written as follows:

$$\hat{Y} = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \varepsilon$$

Y = Regional Tax Revenue
 X_1 = Total Population
 X_2 = Inflation
 X_3 = Economic Growth

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-3499257985,641	654380202 478,443		-,005	,996		
	Population	606796,994	74899,178	,686	8,102	,000	,894	1,118
	Inflation	-83530237974,342	184616662 801,836	-,036	-,452	,652	1,000	1,000
	Economic Growth	-2522,114	1575,878	-,136	-1,600	,113	,894	1,119

a. Dependent Variable: Regional Tax Revenue

β_0 = Constant
 $\beta_1... \beta_3$ = Parameters of each coefficient X
 ε = error

This hypothesis test is used to measure relationship strength and show the direction of the dependent

variable relationships with independent variables. If the significance is less than 0.05 then H_a is acceptable. But conversely, when the significance is more than 0.05 then H_a is rejected.

IV. RESULTS AND DISCUSSION

4.1 Results of Regression Equation Test

Population Influence on Local Tax Revenues

Based on the T-statistical test and the coefficient of the population variable is known that the population variable has a significance value of 0.000. Value of Significance T $0.00 < 0.05$ then H_1 accepted means that the population variable is influential for local tax revenues. Therefore, the population variable can be expressed as a positive and significant influence on local tax revenues. This shows that the greater the population, the regional tax revenues will also increase. So that the research hypothesis (H_1) states that the population variable has a positive and significant effect on local tax revenues in East Java. This is in line with previous research conducted by Susanto (2014) stating that the population has a positive and significant influence on the original revenue of the area where the local tax receipt is a subsector of the indigenous revenue area. Hasanur (2016). The research of Santosa & Rahayu (2005) and research conducted by Susanto (2014) stated that the population has a positive and significant influence on the original revenue of the area where local tax revenues are a subsector of the original revenue of the region. Siskawati Research (2014) stated that a part number of people did not significantly influence the population. The significant influence of the variable population on local tax revenues is caused by increasing taxpayer awareness to fulfill its tax obligations relating to local taxes such as retribution.

Influence of Inflation on Local Taxes

Based on the T-statistical test and the coefficient of inflation variable has a significance value of 0.652. Value of significance T $0.652 > 0.05$ then the H_0 accepted means the inflation variable does not affect local tax revenues. According to Sukirno (2010:14), inflation can be interpreted as the process of increasing the prevailing prices in an economy. Inflation will result in declining purchasing power because the level of income has also decreased (Wijayanta and Widyaningsih, 2007:112). This indicates that regardless of the rate of inflation in East Java province will not affect the number of local tax revenues obtained by the government because of any high inflation that can affect the price of goods then public/public shall still pay a local tax imposed by the Government following the provisions of the law that has been established following the local tax regulation that is forcing. Besides, some factors of social problems that cannot affect the local tax are the worsening of the income distribution, declining the level of People's Welfare, and disruption of economic stability.

The results of this study were following the research conducted by Triastuti and Pratomo (2016:327) stating that inflation has no effect on the local tax revenues in Bandung. According to Rahmawati (2017:1034), The rate of inflation also does not affect local tax revenues Banjarmasin city. Similarly, Haniz and Sasana (2013:11) examined the analysis of the factors that influence the tax acceptance of the Tegal City area. Inversely proportional to the results of the study conducted by Putri (2013:198) stating that inflation affects local tax revenues that are a district of Purbalingga.

Influence of Economic Growth on Local Taxes

Based on the T-statistical test and coefficient of economic growth variable has a value of 0.113. Value of significance $T 0.113 > 0.05$, then the H_0 accepted meaning that economic growth variables do not affect local tax revenues. The research was also in line with the research conducted by Triastuti and Pratomo (2016:326) stating that the Bhawa of economic growth has no effect on local tax revenues in Bandung. The in-line research also conducted by Canicio and Zachary (2014) with the results of economic growth also does not affect local tax revenues. Following the research conducted by Triastuti and Pratomo (2016:326) and Canicio and Zachary (2014). Mongdong et al (2018:206) also stated that economic growth does not affect local tax revenues. Economic growth does not affect regional tax revenues due to the economic growth in an area in East Java province will not affect the regional tax revenues of East Java province, because despite the percapita income Increase in an area because the economic growth is increasing but the local tax revenues imposed by the Government remain the same as the tariff and local tax provisions following the applicable law.

Research results of Sari and Ilyas (2016:78) by examining the analysis of factors affecting the acceptance of local tax in Bengkulu province with the result of economic growth in the province of Bengkulu has a significant effect on the local tax revenues of Bengkulu province. The research was in line with the research of Sarjono et al (2018:123), Desmawati et al (2015) and Putri (2013:198) who have stated that economic growth has a significant effect on local tax revenues. When economic growth has increased, it will bring a positive influence on the regional acceptance of local taxes. As revealed by Mardiasmo (1995) The higher the income of a person the higher the ability to pay a variety of taxes/levies that have been set by the Government, so that the level of local community capacity to pay local tax to finance routine expenditure and development expenditure. If the economic growth of an area elevates the local ability to pay taxes will also increase. This increased its taxation to increase tax revenues (Nurcholis, 2005).

East Java Provincial Government's Role in Raising Local Tax

Based on the regulation of the Minister of Home Affairs No. 13 of 2006, regional finance is all the regional rights and obligations in the framework of organizing local governments that can be assessed with money including all forms of wealth relating to the rights and obligations of the area. The community must participate in contributing regional tax, to provide the welfare of the community and provide social benefits (ANICIC, 2016), while regional finance management is an entire activity that includes planning, implementation, administration, reporting, accountability, and regional financial supervision. The level of regional financial ability can be measured from the regional original revenue rate, the ratio of regional indigenous revenue to the population and gross Regional domestic product. To understand the level of regional financial ability, it needs to be examined by the state financial performance, both past financial performance and the policy that lubricated its management. The district/City Regional revenue and expenditure budget is still the largest contributor to the government's budget in East Java, while the State budget revenue and expenditure of East Java Province achieved the highest realization, budget revenues of East Java Province in the quarter I 2019 realized by 6.84 trillion or 21.42% slightly slowed compared to the previous year that realized 23.76%. Lower realization of Local Indigenous Revenue in the quarter I 2019 is indicated because of the slowing of the sale of motor vehicles and withholding local taxes. The condition is also

reflected in the credit distribution of motor vehicles (KKB) banking which only grows 8.14% in quarter I 2019, lower than the IV quarter 2018 (12.01%) or quarterly I 2018 (12.89%). Technology is also one of the prerequisites for the smooth implementation of local tax, the integrated system can facilitate, government strategy or taxation authority in strengthening the implementation of IT in optimizing local tax revenues (Mansor, Nor. Et all 2015).

To encourage the reception of Local Indigenous Revenue in particular local tax, the provincial government of East Java maximizes the use of non-cash transactions in various government transactions, some of the non-optimized transactions, among others, tax payments Motor vehicle (PKB), the name of the motor Vehicle (BBNKB), a mandatory donation of the road Traffic accident (SWDKLLJ) and the non-tax state acceptance (PNBP). East Java provincial Government also collaborates with banking and installed electronic data capture (EDC) throughout the network in East Java to facilitate the process of payment of taxes. The high realization of transfer revenue is supported by high revenue and State grants, at the end of quarter 2019 revenue achievement and state grants reached 16.2% of the target acceptance of 2.165 trillion, and nominally growing 4.9% compared to quarter I 2018. The high acceptance of the country encourages the allocation of transfer revenues promptly as budgeted. The realization of transfer income of Regional revenue and expenditure budget East Java province reached 20.44% from budget and grew 7.08% compared to quarter I 2018.

Based on regional regulation of East Java Province Number 9 year 2010 concerning local tax, that with the enactment of Law No. 28 the year 2009 on local tax and regional levy, then provincial regulation of East Java No. 13 year 2001 On motor vehicle tax, East Java Provincial Regulation number 14 year 2001 concerning the name of motor vehicle customs, East Java Provincial Regulation number 15 year 2001 on motor vehicle fuel tax, and local regulations East Java Province number 16-2001 on the Water and water utilization tax and the surface waters, need to be adjusted to the law. Strengthening the mapping of the base taxation data is also the urgency of how to increase the acceptance of local tax potentials, such as research conducted by Puspita and Wicaksono (2019) where the calculation of potential tax calculations restaurants can provide Information on local governments regarding the determination of local tax targets.

The tax system should be designed in such a way that it is neutral, which minimizes relative price distortion and to avoid unexpected incentives and disincentive. Example: Manufacturing companies have the choice between two production processes using material A or material B. Material A is abundant in the country, therefore the price becomes cheaper than material B. However, there is a tax on material A The price of material A to the company becomes higher. Based on that, the company tends to choose ingredients B. This option raises the economy, as a result of the relative price distortion of the tax system. Economic loss can be a broad impact than just a consumer tax surcharge, or a certain amount of money generated from taxes. For example, some buyers are missing from an item, or the buyer switches to another commodity, all due to taxes. The total amount of the loss is known as "excess burden" or "deadweight loss" in economics related to taxation. Good corporate governance has the potential to increase tax evasion, making it more profitable for the company (Agburuga, Ucha. 2019)

V. CONCLUSION AND SUGGESTION

Based on the background of the problems and findings in the field, this study has the following conclusions:

1. This research is to know the influence between population, inflation, and economic growth towards local tax revenues and find the appropriate policy strategy in maximizing local tax revenues in East Java province.
2. In partial, only variable population counts are proven to have a significant effect on local tax revenues. This means that if the population increases, local tax revenues will also increase. Likewise, if the population decreases, the automatic regional tax revenues will also decline.
3. In partial, variable inflation and economic growth variables have no significant effect on local tax revenues. It means that the rise and fall of inflation and economic growth do not cause meaningful effects on local tax revenues.
4. Simultaneously, variable population, inflation, and economic growth jointly have a significant influence on local tax revenues, which is 41%.
5. To encourage reception Local Indigenous Revenue in particular local tax, the provincial government of East Java maximizes the use of non-cash transactions in various government transactions, some of the non-optimized transactions such as tax payments Motor vehicle (PKB), the name of the motor Vehicle (BBNKB), a mandatory donation of the road Traffic accident (SWDKLLJ) and the non-tax state acceptance (PNBP). East Java provincial Government also collaborates with banking and installed electronic data capture (EDC) throughout the network in East Java to facilitate the process of payment of taxes.

Based on the discussion outlined and the conclusions gained, this research provides the following suggestion:

1. Local governments should always maintain a balance between inflation rate and economic growth so that a policy can be found in maximizing local tax revenues.
2. Local governments should be able to find appropriate policies in maximizing local tax revenues according to the category and population. This is because the findings result in the findings that the population affects local tax revenues, so there needs to be a precise and comprehensive policy on the population category in maximizing the acceptance of Local tax.
3. The tax system should be designed in such a way that it is neutral, namely minimizing the distortion of the relative price, and to avoid the occurrence of unexpected incentives and disincentive.

REFERENCE

1. Abdi, H., Rusidah, S., & Arifin, H. (2016). *Analisis Pengelolaan Pendapatan dan Belanja Daerah Pada Pemerintah Kota Banjarmasin*. Jurnal Bisnis dan Pembangunan Edisi Januari-Juni, 5(1), 2541-178X.
2. Agburuga, Uche. (2019). *Sanctity of the Accounting Theory: The Application of Theory in the Conceptual Framework of Financial Statements and Accounting Standards*. International Journal of Accounting and Taxation. December 2019, Vol. 7, No. 2, pp. 11-19.
3. Anicic, Jugoslav. Et al. (2016). *Local Tax Policy in the Function of Development of Municipalities in Serbia*. Procedia, Social and Behavioral Science 262 - 269

4. Badan Pusat Statistik. (2018), *Jawa Timur Dalam Angka 2015*. Meulaboh Badan Pusat Statistik. (2018). *Statistik Daerah Jawa Timur 2018*.
5. Ghozali, Imam. (2013). *Aplikasi Analisis Multivariate dengan Program SPSS*. Semarang : Badan Penerbit Universitas Diponegoro.
6. Hidayat, Haris, Muhammad. (2014), *Analisis Pengaruh Pertumbuhan Ekonomi Dan Ipm Terhadap Ketimpangan Pendapatan Antar Daerah Di Provinsi Jawa Tengah Tahun 2005-2015*. Fakultas Ekonomika dan Bisnis Universitas Diponegoro.
7. K, Datu, Rindu, Indra. (2012), *Analisis Faktor Yang Mempengaruhi Pendapatan Asli Daerah(Pad) Di Makassar Tahun 1999-2009*. <http://repository.unhas.ac.id>. Fakultas Ekonomi dan Bisnis Universitas Hasanuddin.
8. Kuncoro, M. (2000). 'Ekonomi Pembangunan: Teori, Masalah, dan Kebijakan, UPP AMP YKPN. Yogyakarta.
9. Mansor, Nor. Et al. (2015). Information Technology Sophistication and Goods and Services Tax in Malaysia. *Procedia Economics and Finance* 35. ScienceDirect (2016) 2 – 9
10. Sekaran, Uma. (2006). *Metodologi Penelitian untuk Bisnis*. Jakarta : Salemba Empat. Siskawati.
11. Nelva. (2014). *Pengaruh Jumlah Penduduk dan Pertumbuhan Ekonomi Terhadap Pendapatan Asli Daerah Antar Kabupaten/Kota di Provinsi Riau*. *Jurnal Paradigma Ekonomi*, Volume 9. No 2.
12. Puspita, Yeni dan Galih Wicaksono. (2018). The Analysis of Potential Restaurant Tax Revenue in Banyuwangi Regency. 2nd International Seminar Series on Regional Dynamic (ISSRD). University of Jember.
13. Sugiyono. (2013). *Metode Penelitian Manajemen*. Bandung : Penerbit Alfabeta. Susanto,
14. Iwan. (2014). Analisis Pengaruh PDRB, Penduduk, Dan Inflasi Terhadap Pendapatan Asli Daerah (PAD) (Studi Kasus Kota Malang Tahun 1998-2011) <http://www.jimfeb.ub.ac.id/> Vol 2, No 2 2014.
15. Undang-undang Republik Indonesia No 23 Tahun 2014 Tentang Pemerintah Daerah
16. Patel, B.N., Prajapati, S.G., Lakhtaria, K.I. Efficient classification of data using decision tree (2012) *Bonfring International Journal of Data Mining*, 2 (1), pp. 06-12.
17. Tarlaci, S.A historical view of the relation between quantum mechanics and the brain: A neuroquantologic perspective (2010) *NeuroQuantology*, 8 (2), pp. 120-136.
18. S. Elavarasi, G. Suseendran, "Automatic Robot Processing Using Speech Recognition System" *Advances in Intelligent Systems and Computing, Data Management, Analytics and Innovation*, Vol.1, October.2019, pp. 185-195, https://doi.org/10.1007/978-981-32-9949-8_14.
19. Syed Jawad Hussain, Sohail Maqsood, NZ Jhanjhi, Azeem Khan, Mahadevan Supramaniam and Usman Ahmed, "A Comprehensive Evaluation of Cue-Words based Features and In-text Citations based Features for Citation Classification" In *International Journal of Advanced Computer Science and Applications(IJACSA)*, 10(7), pp. 209-218. 2019