



Future Regional Tax Predictions in Malang City Using Time Series Method Based on Growth Rates

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Abstract

This research aimed to predict the regional tax potential of Malang City for the period of 2022 to 2026 by using the time series method with a focus on hotel, restaurant, entertainment, and parking taxes. The results showed that these taxes tended to increase annually except for entertainment, suggesting a downward trend. Furthermore, a comparison between potential tax predictions and the realization showed that predictions using the time series method produced figures lower than the actual realization. This discovery was influenced by the post-COVID-19 economic recovery in 2022. The research further showed that the time series method was more suitable for projecting a period of stable economy to produce more accurate projections.

Keywords: Regional Tax Potential, Malang City, Time Series Method, Growth Rate.

INTRODUCTION

The policy of government which transfers authority from the centre to the regions has been established for more than two decades.¹ This policy aims to foster transparent administration based on principles of good and clean governance, enhance administrative efficiency and effectiveness, as well as secure adequate funding support.

Currently, regional governments have been authorized to manage the operations and funding sources through decentralization. In this context, Regional Original Income (PAD) serves as a critical initiative to minimize reliance on funds from the central government.² Nara et al. (2021) further stated that regional governments were required to identify and explore the financial potential. Regional governments also possess the authority to collect and use PAD, receive profit shares from regional

¹ Law Number 22 of 1999 concerning Regional Government, then regulated in Law Number 9 of 2015 concerning the Second Amendment to Law Number 23 of 2014 concerning Regional Government, and now

the renewal is included in Law Number 11 of 2020 concerning Job Creation.

² Law Number 28 of 2009 concerning Original Regional Income

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resources and other balancing funds, as well as (2) manage regional assets to generate additional income streams. Furthermore, Andriyash (2016) emphasized the significance of substantial PAD revenues in financing government operations and development in dynamic and continuously evolving regions.

Increasing PAD remains the focus of local governments in Indonesia to improve societal welfare by providing development and better community services including the Malang City Government. The City, founded in 1914, is the second largest population in East Java Province after Surabaya (PUPR Infrastructure Integration Evaluation and Programming Center, 2017). Furthermore, the population of Malang City reached 870,682, 843,810, and 844,933 individuals in 2019, 2020, and 2021, respectively, spreading across the five sub-districts of the region (Malang City Central Statistics Agency, 2021). The population also affects the PAD (Kaluge et al., 2019), reflected in the fluctuating trend in population and PAD realization annually. The PAD realization in Malang City from 2019 to 2021 is shown in Table 1.

Table 1 Malang City PAD Realization 2019-2021

	Target	Realization	%
2019	613.052.028.554	588.066.042.351	95,92%
2020	532.371.417.403	491.189.243.955	92,26%
2021	614.067.445.482	603.795.666.883	98,33%

Source: Malang City Government, 2022 (processed)

Table 1 showed that the realization of PAD revenue in Malang City from 2019 to 2021 has not reached 100% of the target. In 2020, PAD experienced a sharp decline compared to 2019 due to the COVID-19 pandemic, which affected many aspects, including hotels as a major type of regional tax revenue. The East Java Indonesian Hotel and Restaurant Association (PHRI) stated that of the 180 hotels in East Java that deactivated operations since April 2020, 15 were in Malang City (Merdeka.com, 2020). In response, the Malang City Government implemented efforts to stimulate the economy, including tax relief for business actors affected by the pandemic. This also includes a 50% imposition and even an exemption from hotel and restaurant taxes (BPK Jatim, 2020).

The efforts of the Malang City Government have proven capable of driving the local economy, reflected in the increased realization in 2021. However, the increase in PAD has not reached the optimal target. Widayat (1994) stated that the suboptimal realization of PAD could be attributed to regionally owned business entities failing to provide sufficient benefits to local governments, high

collection costs, and low public awareness of tax payment. Furthermore, Hartoyo (2017) reported that the cause of PAD realization in a city is not optimal due to the low quality of government apparatus resources, weak legal and administrative systems, as well as low taxpayer compliance.

The important role of PAD renders optimal regional financial management crucial for achieving regional independence (Ivanova et al., 2005). By exploring and developing good sources of PAD, regional governments can reduce dependency on central government subsidies. Based on data from the Malang City Regional Government Budget Realization Report, PAD sources came from regional tax and levies, results of wealth management, as well as other valid PAD.

In the context of regional government administration, the largest source of funding comes from tax (Harjowiryo, 2019). The collection of tax is regulated in Law Number 28 of 2009 concerning Regional Original Income and Regional Levies (PDRD) which provides the legal framework for regional governments to collect the tax from the community. The PDRD collected from the community is expected to support the efforts of the government in increasing PAD.

Law Number 1 of 2022 concerning Financial Relations between the Central and Regional Governments (HKPD), which was passed on January 5, 2022 with a deadline for implementation effective by January 2024, serves as the current legal framework for regional tax regulations in Indonesia. The HKPD Law focuses on four pillars namely reducing vertical and horizontal inequality, improving the quality of regional spending, strengthening local taxing power, and harmonizing central as well as regional spending. Regional tax is included in the pillars of strengthening local taxing power while maintaining ease of business in the region. This pillar aims to reduce administration and compliance costs, expand the tax base, and harmonize with other regulations. Through the socialization of the HKPD Law on March 18 2022, in Palembang, the Ministry of Finance in Indonesia stated that the HKPD Law could increase regency/city PDRD revenues to 48.98% nationally. Therefore, it is expected that fiscal decentralization can be achieved (Ministry of Finance of the Republic of Indonesia, 2022).

The current tax collection system in Indonesia is a self-assessment framework where taxpayers calculate,

compute, pay, and report the amount of tax liabilities.³ Within the regional scope, hotel, restaurant, entertainment, and parking taxes are collected using this self-assessment framework.⁴ These taxes contribute significantly to the PAD posture of Malang City annually, reaching 16 to 26% of the total realization from 2019 to 2021 (Malang City Government, 2021). According to an official article on the DDTC page by Wildan (2022), the Regional Revenue Agency (Bapenda) of Malang City recorded IDR 2.2 billion in regional tax revenue during the 2022 Eid al-Fitr holiday with over 60% of hotel and restaurant taxes.

Rusnan et al. (2020) showed that this system could not be implemented because taxpayers in Indonesia lack sufficient knowledge regarding awareness and honesty in reporting income tax calculations completely and accurately. In Malang City, the trend of increasing entertainment tax realization from 2010 to 2016 is due to an increase in taxpayers and not compliance. This is proven because the entertainment tax arrears reached IDR 500 million (Gunawan, 2017). Similarly, Sixdes (2022) stated that restaurant tax compliance in Malang City was not optimal due to a lack of understanding of tax rates and payment procedures.

The high level of non-compliance by regional taxpayers implies that the Malang City Government continues to strive to increase the regional tax revenues. This is reflected in the installation of an electronic-based tax tool called the PERSADA application in 2022 in about 500 of 3,000 business premises. The application aims to reach taxpayers who are not equipped with recording devices to monitor and maximize revenues. The Head of the Malang City Regional Revenue Agency, Handi Priyanto, is optimistic that the regional tax revenue target in 2023 can be increased to IDR 1 trillion with the launch of the application. This optimism is supported by the massive procurement of the COVID-19 vaccine and the discourse on eliminating the implementation of community activity restrictions (PPKM) by the President of Indonesia in 2023. Consequently, the economic industry has slumped and started to recover, including tourism, which has an impact on hotel, entertainment, parking, and restaurant tax revenues (Wildan, 2022).

The optimism of the Malang City government will be better when supported by accurate calculations of potential regional tax as a basis for consideration in determining appropriate targets for the authorities. Mikesell (1974) further explained that determining the tax

object and potential amount was a critical stage in tax administration before collection. The Ministry of Finance in Indonesia (Kemenkeu RI) also requires several methods for calculating potential regional tax revenues. Certain examples of statistical forecasting models that can be used to calculate potential local taxes are multiple regression and decomposition analysis, moving averages, exponential smoothing, as well as time series methods. Among these methods, the time series method is the most often used in the application due to the simple calculations.

Experts are therefore interested in providing an analysis of the current condition of local taxes in Malang City and further describing the potential calculations for the next few years. In this context, a macro analysis is used with a time series method based on growth rate. This is because the method is often used to predict various aspects, both financial and non-financial data (Ministry of Finance of the Republic of Indonesia, 2021). It is expected that the results of the calculations and analysis in this research can be a reference for the Malang City Regional Revenue Agency in calculating potential regional tax.

The research further focuses on four types of potential local taxes, namely hotel, restaurant, entertainment, and parking, as well as a self-assessment framework. In this context, the calculation of potential regional tax extends to 2026 because the deadline for implementing the HKPD Law is 2024. Therefore, the analysis is expected to cover conditions before and after implementing the HKPD Law in Malang City.

METHOD

The research used a quantitative method, starting with an analysis of the current condition of local tax revenues in Malang City. It then proceeded to calculate the potential hotel, restaurant, entertainment, and parking taxes in the City for 2022-2026 using the time series method. Secondary data were further obtained from the Malang City Regional Revenue Agency, consisting of annual local tax realization data for hotels, restaurants, entertainment, and parking from 2011 to 2021.

The time series method was used to analyze data collected in sequence over a certain period (Rosadi, 2006). Hanke and Wichern in Faisal (2017) argued that forecasting time series data depended heavily on the type or pattern of data, typically categorized as horizontal, trend, seasonal, and cyclical. Furthermore, Wei in Ajunu et al. (2020) showed that predictions using this analysis

³ Directorate General of Taxes Regulation Number PER-03/PJ/2013 Concerning Tax Counseling Guidelines

⁴ Government Regulation Number 55 of 2016 concerning General Provisions and Procedures for Collecting Regional Taxes

possessed the characteristics of observations occurring in sequential time intervals with fixed indices.

The method could further explore regional tax potential, which was applied through a simple mathematical process. The Ministry of Finance in Indonesia, through the Director General of Financial Balance, identified two types of time series methods for exploring regional tax potential, namely trends and moving averages, as well as growth rates. Among the two methods, the growth rate was the most frequently used in practice. Mathematically, local tax predictions using the time series method based on growth rates were formulated as follows.

$$Pt = Po + (1 + \frac{i}{100})^n \quad (1)$$

Where:

Pt = potential in years t

Po = Initial year local tax (0th)

i = growth rate

n = annual data time range

$$\text{Growth rate } (i) = \left(\frac{\left(\frac{\text{Realisasi Pajak Daerah Tahun } Ke-n}{\text{Realisasi Pajak Daerah Tahun } Ke-1} \right)^{\frac{1}{n-1}} - 1 \right) \times 100\% \quad (2)$$

Where:

n = The last year was used as the basis for calculating the growth rate

Therefore, the calculation of potential regional tax predictions for 2022 to 2026 was formulated as follows.

$$\text{Local tax predictions}_{2022} = \text{Local Tax}_{2021} + (1 + \frac{i}{100})^1 \quad (3)$$

RESULTS AND DISCUSSION

Analysis of Current Regional Tax Conditions

The Malang City Regional Revenue Agency, which was originally the Malang City Regional Revenue Service, was formed based on Malang Mayor Decree Number 4/U dated January 1, 1970. Due to increasing workload demands, the name was changed to Malang Level II Regional Revenue Service through the Malang Mayor Decree Number 45/U of 1973 concerning the Organizational Structure of the Revenue Service. Furthermore, this agency officially changed its name to Malang City Regional Tax Services Agency on January 2, 2017 (Malang City Regional Revenue Agency, 2022b).

Malang City Regional Revenue Agency was located in Integrated Office Building B Floor 1, Jl Mayjend Sungkono, Arjowinangun, Kedungkandang Sub-district, Malang City, East Java (Malang City Regional Revenue Agency, 2022). Operating under the motto "Taxpayers were obliged to provide excellent service", this agency functioned under the legal framework of Malang City Regional Regulation Number 6 of 2012

concerning Organization and Work Procedures of Regional Services as well as Malang Mayor Regulation Number 58 of 2008 concerning Description of Main Duties, Functions and Work Procedures Regional Revenue Service (Malang City Regional Revenue Agency, 2018).

In 2021, the structure of regional tax revenues in Malang City included hotel, restaurant, entertainment, advertising, street lighting, parking, groundwater, rural, urban and building taxes (PBB-P2), as well as costs for acquiring land and building rights (BPHTB). Table 2 presents the realization of income against the targets in the budget in 2021.

Table 2 Percentage of Realization of 2021 Tax Target

Tax	Budget	Realization	%
Hotel	49.500.000.000	26.022.885.824	52,57%
Restaurant	63.500.000.000	64.778.084.484	102,01%
Entertainment	2.000.000.000	2.211.954.800	110,60%
Advertising	34.000.000.000	24.691.442.034	72,62%
Street Lighting	59.000.000.000	58.923.598.115	99,87%
Parking	5.000.000.000	4.264.024.437	85,28%
Groundwater	1.000.000.000	1.037.989.669	103,80%
PBB-P2	68.000.000.000	66.078.306.751	97,17%
BPHTB	180.000.000.000	182.218.037.339	101,23%

Source: Malang City Government (processed), 2022

Table 2 shows that there were several regional taxes whose realization had not reached 100% of the target. These taxes included hotel, advertising, street lighting, parking, and PBB-P2. The hotel tax had the lowest realization at 52.57% of the target. Although the budget was adjusted throughout the year, regional tax revenue realization fell short of 100%. Accurate calculations of regional tax potential were crucial for local governments to set appropriate targets reflecting the actual regional tax potential.

Calculations with Time Series Analysis

Based on formula (3) in the Methodology section, the calculation of potential hotel tax projections for 2022 to 2026 was formulated as follows:

$$\text{Hotel Tax Predictions}_{2022} = \text{Hotel Tax}_{2021} + (1 + \frac{i}{100})^1 \quad (4)$$

$$\text{Hotel Tax Predictions}_{2023} = \text{Hotel Tax}_{2021} + (1 + \frac{i}{100})^2 \quad (5)$$

$$\text{Hotel Tax Predictions}_{2024} = \text{Hotel Tax}_{2021} + (1 + \frac{i}{100})^3 \quad (6)$$

$$\text{Hotel Tax Predictions}_{2025} = \text{Hotel Tax}_{2021} + (1 + \frac{i}{100})^4 \quad (7)$$

$$\text{Hotel Tax Predictions}_{2026} = \text{Hotel Tax}_{2021} + (1 + \frac{i}{100})^5 \quad (8)$$

Based on regional tax realization data, hotel tax realization in 2021 was IDR 26,022,885,823.89, with a 10-year growth rate of 13.26%. Therefore, the prediction results were presented in Table 3 to formulate the revenues for other years.

Table 3 Hotel Tax Potential for 2022-2026

Year	Calculation	Results
	26.022.885.823,89	
2022	$26.022.885.823,89 + (1 + \frac{13,26}{100})^1$	29.473.353.097,34
	26.022.885.823,89	
2023	$26.022.885.823,89 + (1 + \frac{13,26}{100})^2$	33.381.330.136,83
	26.022.885.823,89	
2024	$26.022.885.823,89 + (1 + \frac{13,26}{100})^3$	37.807.479.794,52
	26.022.885.823,89	
2025	$26.022.885.823,89 + (1 + \frac{13,26}{100})^4$	42.820.508.426,52
	26.022.885.823,89	
2026	$26.022.885.823,89 + (1 + \frac{13,26}{100})^5$	48.498.232.409,87

Source: Processed data, 2022

Table 3 shows that hotel tax projections for 2022 to 2026 exhibited an increase annually using the time series method based on growth rates. The potential increase also ranged from IDR 4 to 6 billion annually.

For restaurant tax, the calculation was performed using formulas (4) to (8) above. The data showed that restaurant tax in 2021 was IDR 64,778,084,483.54, with a growth rate of 15.30% over ten years. Therefore, the calculations for predicting restaurant tax are presented in Table 4.

Table 4 Potential Restaurant Tax for 2022-2026		
Year	Calculation	Results
	64.778.084.483,54	
2022	$64.778.084.483,54 + (1 + \frac{15,30}{100})^1$	74.686.714.671,83
	64.778.084.483,54	
2023	$64.778.084.483,54 + (1 + \frac{15,30}{100})^2$	86.110.995.608,23
	64.778.084.483,54	
2024	$64.778.084.483,54 + (1 + \frac{15,30}{100})^3$	99.282.765.311,36
	64.778.084.483,54	
2025	$64.778.084.483,54 + (1 + \frac{15,30}{100})^4$	114.469.324.367,32
	64.778.084.483,54	
2026	$64.778.084.483,54 + (1 + \frac{15,30}{100})^5$	131.978.860.379,42

Source: Processed data, 2022

Table 4 shows that similar to hotel tax predictions, the restaurant tax for 2022 to 2026 signified an increase. However, this increase was much greater than the hotel tax, the potential of which was predicted to reach IDR 130 billion in 2026.

For the entertainment tax predictions, based on the 2021 realization of IDR 2,211,954,799.71 and a growth rate of -0.64% for ten years, the calculation was carried out as presented in Table 5.

Table 5 Potential Entertainment Tax for 2022-2026		
Year	Calculation	Results
	2.211.954.799,71	
2022	$2.211.954.799,71 + (1 + \frac{-0,64}{100})^1$	2.197.809.970,67
	2.211.954.799,71	
2023	$2.211.954.799,71 + (1 + \frac{-0,64}{100})^2$	2.183.755.593,84
	2.211.954.799,71	
2024	$2.211.954.799,71 + (1 + \frac{-0,64}{100})^3$	2.169.791.090,79
	2.211.954.799,71	
2025	$2.211.954.799,71 + (1 + \frac{-0,64}{100})^4$	2.155.915.886,82
	2.211.954.799,71	
2026	$2.211.954.799,71 + (1 + \frac{-0,64}{100})^5$	2.142.129.410,87

Source: Processed data, 2022

Table 5 shows that the entertainment tax prediction from 2022 to 2026 would continue to decline. This was because the entertainment tax growth rate was below 0 or minus, causing predictions for next year to decline.

Parking tax predictions with the 2021 realization of IDR 4,264,024,436.75 and a 10-year growth rate of

14.69%, the calculation was carried out using the formula presented in Table 6.

Table 6 Potential Parking Tax in 2022-2026

Year	Calculation	Results
2022	4.264.024.436,75	4.890.245.935,53
	$+ (1 + \frac{14,69}{100})^1$	
2023	4.264.024.436,75	5.608.435.332,55
	$+ (1 + \frac{14,69}{100})^2$	
2024	4.264.024.436,75	6.432.099.181,54
	$+ (1 + \frac{14,69}{100})^3$	
2025	4.264.024.436,75	7.376.727.630,44
	$+ (1 + \frac{14,69}{100})^4$	
2026	4.264.024.436,75	8.460.085.735,28
	$+ (1 + \frac{14,69}{100})^5$	

Source: Processed data, 2022

The calculation results in Table 6 showed that the predicted parking tax increased annually. This predicted increase was around IDR 1 billion annually.

Analysis of Potential Calculations with Time Series Method

Experts compared calculation outcomes with the realization of regional tax until 2023 to assess the reliability of the time series method based on growth rates. The results of the comparison are presented in Table 7, which shows the projections and realization of each tax.

Table 7 Comparison of Potential and Realization Projections in 2022

Tax Type	2022	
	Projection	Realization
Hotel	29.473.353.097,34	48.488.896.057,75
Restaurant	74.686.714.671,83	106.982.055.718,22
Entertainment	2.197.809.970,67	9.131.368.296,25
Parking	4.890.245.935,53	6.753.159.353,00

Source: Malang City Government (processed), 2023

Based on Table 7, the results showed that the outcomes of regional tax projection calculations using the time series method presented figures much lower than the actual realization. This could be influenced by specific conditions in 2022, which was the year of aggregate economic recovery after the COVID-19 pandemic. Therefore, the time series method could be more appropriate for stable economic periods. This was because

the calculation was only based on historical data and may not necessarily capture the significant changes in the future impacting potential tax revenues.

CONCLUSION

In conclusion, the analysis of potential regional tax calculations using the time series method showed different tendencies for each type of tax in Malang City. By using this method, hotel, restaurant, and parking taxes showed an increase while entertainment continued to decline. This was because the growth rate of entertainment tax decreased over the last decade.

This research had limitations as the use of annual regional tax realization data could not accurately reflect the true potential due to the recapitulation nature. Therefore, further publication could use monthly data for more precise potential projections. Another limitation was the reliance on historical data alone, which could not account for future factors affecting potential projections. This was evident as the potential results were significantly lower than the actual realization.

The implications of this research were both academic and practical. Academically, it contributed to references on calculating potential regional tax predictions using the time series method. Practically, the results could help the Malang City Regional Revenue Agency formulate a more accurate method for calculating potential regional tax based on historical data. This improved accuracy aided in setting appropriate targets and optimizing regional tax collection.

Suggestion

Based on these limitations, further publications could be carried out using algorithms or other methods that could cover potential factors in the future. For example, the impact of implementing the HKPD Law in Malang City. Additionally, further publications could explore other types of taxes not examined in this research, providing readers with more comprehensive information.

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