



Implementasi Sistem Akuntansi Pemerintahan Dalam Menganalisis Faktor-Faktor yang Mempengaruhi Pendapatan Asli Daerah Kota Jambi

Implementation of Government Accounting System in Analyzing Factors Affecting Local Revenue of Jambi City

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Abstract

This research is entitled Analysis of Factors that Influence Original Regional Income in Jambi City. In line with the implementation of the fiscal decentralization policy that has been implemented, increasing local original income revenue has become an important activity for the region in the context of financing routine expenditure and development in the region. In accordance with Law Number 25 of 1999, the fiscal decentralization policy for regions is expressed in the form of financial balance between the central and regional governments, where original regional income becomes one part of regional revenue. Apart from general allocation funds and special allocation funds, regional revenues from local original income are one of the main supporting factors in financing routine regional expenditure and determining success in implementing development programs. (Rusdin, 2004) The objectives of this research are as follows: (a) Know and analyze the development of local original income in Jambi City for the 1998-2021 period. (b) Know and analyze the factors that influence local revenue in Jambi City for the 1998-2021 period.

The results of this research are 1) Per capita income in Jambi City has increased every year along with the increase in per capita income, so regional original income in Jambi City has also increased. The higher a person's income, the higher a person's ability to pay various levies set by the Government. Therefore, increasing per capita income will increase Jambi City's local revenue. 2) Based on the results of research on tax effort variables, per capita income and decentralization policies have a positive and significant effect on Jambi City's original regional income, both simultaneously and partially.

Keywords: PAD, Tax Effort, Income per Capita, Fiscal Policy.

INTRODUCTION

Decentralization or regional autonomy gives regions more flexibility in budget control. This requires state governments to be smarter in the administration of local tax management and local tax collection. Local governments also have the obligation to be able to distribute local tax revenues and local tax proceeds. The Regional Finance Authority gives the right to increase the economic potential of all existing regions and encourages state governments to strive to develop local economic sources that can be used for regional income (Saraswati, 2019).

Budgets have a function as a planning tool and a function as a control tool. The budget as a planning tool shows the objectives that the government must achieve, but the budget is a management tool that shows the use of public funds approved by the musrenbang. The Regional Revenue and Expenditure Budget (APBD) is the source of funding used by the government to carry out government operations. Expenditure account data contained in the agency/organization budget shows whether the budget made can act as a controller of the course of government activities.

The APBD structure reflects city/government agency spending to support the development of public goods in capital expenditures including basic needs such as health, education, clean water and transportation, as well as infrastructure such as roads, sanitation and other utilities as part of the government's efforts to improve public services. Local revenue as one of the sources of regional revenue originating from within the region concerned must be increased as much as possible in order to realize local independence. Mandiri is defined as a strong spirit and determination to develop its own region by not solely relying on facilities or factors that come from outside. However, it is understandable that most autonomous regions (Regency / City) have small PAD so that assistance from the Central Government is still needed (Susiwati and Ikshan, 2014).

Jambi City is one of the regencies / cities in Jambi province that organizes regional autonomy so that in its implementation Jambi City must be able to explore the potential that exists in Jambi City to increase local revenue to finance regional development. The development of local revenue in Jambi City during 2000-2016 can be seen in the following table:

Realization of Jambi City Regional Original Revenue 1998-2016

Year	PAD (Rp)	Growth (%)
1998	6.773.258.000,00	-
2001	15.091.877.627,07	122,82
2004	32.096.106.601,02	112,67
2007	45.418.865.368,69	41,51
2010	70.842.049.481,02	55,97
2013	149.041.969.818,21	110,39
2016	287.564.676.904,49	92,94
2019	393.430.283.030,00	36,81
2022	384.730.304.000,00	-2,21

Source: Jambi City in Figures

Based on table 1.1 in 1998 the realization of PAD in Jambi City was Rp. 6,773,258,000 which was the smallest PAD realization during the analysis period and Rp. 287,564,676,904 in 2016 which was the largest PAD realization in Jambi City. This implies that there was an increase in PAD realization every year during the analysis period. Meanwhile, the development of PAD realization in Jambi City experienced sharp fluctuations every year. In 2001, the development of PAD realization was 71.89 percent and continued to decline until 2007 by 4.84. then in 2019 it increased by 40.31% and in 2022 it increased by 8.42%.

Regional Original Revenue can be seen as one of the indicators or criteria for measuring the level of dependence of a region on the central government. The financial capability of a region can be seen from the size of the local revenue obtained by the region concerned. In principle, the greater the PAD contribution to the APBD, the smaller the level of regional dependence on the central government. Contribution of regional own-source revenue to total regional revenue in Jambi City. The highest financial capability occurred in 2015, which amounted to 19.03% and the lowest in 2013 was 14.63%, with an average level of regional financial capability in Jambi City over the last 4 years of 17.72%. This shows that the Jambi City Government has a low level of financial capability to finance development in the region. For this reason, it is necessary to explore potential sources of funds to be able to finance regional development on their own, one of which is the component of regional own-source revenue (Riduansyah, 2003).

Each component of the formation of local revenue has an important role in increasing local revenue. The components of the formation of local revenue according to Law No. 33 of 2004 are: local taxes, local levies, the results of the management of separated local assets and other legitimate local revenue. Of the various sources of revenue collected by local governments, the law on local government determines local taxes and levies to be one source of local revenue that can be developed. (Sidik, 2002)

The most central government revenue is taxes, the contribution of taxes to the government budget is very large, so the role of taxes is so central. To determine the diversity of the ability of local revenue sources, especially sources of revenue derived from taxes can be done through calculations, taxation efforts of each region can produce implications for indicators of the category of the level of ability between regions in financing routine expenditures and development programs in the region. Tax effort is the amount of tax in real terms that can be collected by the tax office (Rusdin, 2004).

In addition to taxes, per capita income shows the overall economic capability of a nation. The greater the per capita income of a country will be considered more prosperous. In relation to local revenue, per capita income positively affects local revenue, namely if the income of a population increases, the population's consumption level will increase, which in turn will increase the population's consumption of goods and services, which will affect PAD (Lestari, 2016).

In line with the implementation of the fiscal decentralization policy, the increase in local revenue is an important activity for the region in order to finance routine and development expenditures in the region. In accordance with Law Number 25 of 1999, the fiscal decentralization policy for the regions is expressed in the form of financial balance between the central and local governments, where local revenue is one part of regional revenue. In addition to the general allocation fund and special allocation fund, local revenue from local own-source revenue is one of the main supporting factors in financing routine regional expenditures and determining the success in implementing development programs (Rusdin, 2004).

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Based on the background that has been stated, the research that the author conducted has the following objectives: (a) To know and analyze the development of local revenue in Jambi City for the period 1998-2021. (b) To identify and analyze the factors that influence local revenue in Jambi City for the period 1998-2021.

LITERATURE REVIEW

Factors Affecting Local Revenue

Local own-source revenue is PAD is all regional revenues that come from original regional economic sources. PAD is separated into four types of revenue, namely local taxes, local levies, the results of separated regional-owned companies and other legitimate local revenues.

The Effect of Local Tax Efforts on Local Revenue

Local tax efforts are local government efforts to optimize the potential of PAD, which is currently still dominated by local tax revenues and local retributions, which are then also used to finance the administration of government in the region. To determine the *performance* of PAD, especially those obtained from local tax revenues and local retributions, among others, can describe the ratio between PAD and community income in the same period. Tax power can also be used to analyze the fiscal position of a region by comparing tax revenue to its tax capacity.

Suparmoko (2009) argues that tax power is the tax actually collected by the tax office and compared to its tax *potential*, which is the amount of tax that should be able to be collected from the tax (tax base) multiplied by the rate. Comparing the ratio between tax and potential between regions is referred to as tax *performance*.

According to Susanti (2009), tax effort is the government's ability to collect funds through taxes. Where the tax effort is the ratio of tax to tax base. As a proxy for the tax base, the value of Gross Domestic Product (GRDP) is used. The greater the value of tax power, the greater the government's ability to collect funds through taxes.

The Effect of Per Capita Income on Local Revenue

PAD is a function of GRDP, with the increase in GRDP will increase government revenue for the development of development programs. Furthermore, it will encourage the improvement of government services to the community which is expected to increase community productivity which can ultimately increase economic growth again. with increasing economic growth and community per capita income, it will encourage the ability of the community to pay taxes and other levies. From the exposure of Peacock and Wiseman (1961), it is known that Economic development leads to increased tax collection, and increased tax revenue leads to increased government spending (Mangkoesebroto, 1998).

The Effect of Fiscal Decentralization Policy on Regional Original Revenue

Fiscal decentralization policy basically follows the principle of *money follows function*, where the transfer of authority to the regions must be followed by the transfer of funding sources to the regions. The transfer of funding sources is mainly done through the transfer of authority to collect local taxes and levies, and the transfer of funding through transfers to the regions (Suryani, 2015).

Decentralization is also one of the pillars used to maintain stable economic conditions, because the transfer of funds to the regions will encourage the economic activities of local communities, so that the benefits generated can be enjoyed by the people of the region concerned. This means that local governments must be financially independent of the central government by exploring their local revenue sources as much as possible (Rosmery, 2014).

Fiscal decentralization policy is a responsibility shared between the central government and local governments. According to Sumarsono (2009), local government finance prefers to pay attention to local objectives in the utilization of its resources, such as to increase local revenue (PAD) tends to ex-tensify local levies and taxes.

RESEARCH METHODOLOGY

This study uses secondary *time-series* data 1998 - 2021 which comes from the Jambi Province Central Bureau of Statistics and the Jambi Province Regional Financial and Asset Management Office. This research uses descriptive analysis methods and multiple data regression analysis. Data processing uses *Microsoft Excel* 2013 and *EViews 8.0* software. The analysis method used in this research is descriptive analysis and regression analysis.

To answer the first problem, namely the development of local revenue, tax efforts and per capita income in Jambi City during the period 1998-2016, namely by using the formula (Halim, 2004) as follows:

(a) PAD development

$$PAD = \frac{PAD - pad (t-1)}{PAD (t-1)} \times 100\%.$$

(b) Development of per capita income Per capita income = $\frac{PP - PP (t-1)}{PP (t-1)} \times 100\%$

To answer the second problem formulation, namely the factors that influence local revenue in Jambi City during the 1998-2016 period, namely by using multiple regression expressed by Sugianto (2009) which is formulated as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \varepsilon$$

In this study, the equation was transformed into multiple regression as follow :

$$PAD = \alpha + \beta_1 UP + \beta_2 Y + \beta_3 KDF (\text{Dummy}) + \varepsilon$$

Where:

PAD = Pendapatan Asli Daerah

UP = Usaha Pajak

KDF = Kebijakan Desentralisasi

0 = Sebelum Otonomi Daerah

1 = Setelah Otonomi Daerah

PP = Pendapatan Perkapita

α = Konstanta

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$\beta_1, \beta_2, \beta_3$ = Koefisien Regresi

ε = Error term

RESULTS AND DISCUSSION

Descriptive Analysis of Local Revenue

Regional Original Revenue is the backbone of regional financing, therefore the ability to carry out the economy is measured by the amount of contribution that PAD can make to the APBD. The greater the contribution that local revenue can make to the APBD, the smaller the dependence of local governments on central assistance. During the period 1998-2021, the local revenue of Jambi city showed an increasing trend for more details can be seen in the following table:

Development of Jambi City Original Revenue

Year	PAD (Rp)	Growth (%)
1998	6.773.258.000,00	-
1999	8.522.940.326,55	25,83
2000	8.779.734.000,00	3,01
2001	15.091.877.627,07	71,89
2002	18.796.320.380,57	24,55
2003	23.414.799.096,16	24,57
2004	32.096.106.601,02	37,08
2005	35.947.627.688,48	12,00
2006	43.323.298.454,14	20,52
2007	45.418.865.368,69	4,84
2008	54.075.188.473,39	19,06
2009	55.671.281.869,55	2,95
2010	70.842.049.481,02	27,25
2011	98.999.987.722,48	39,75
2012	113.090.049.195,12	14,23
2013	149.041.969.818,21	31,79
2014	246.427.699.826,28	65,34
2015	263.925.520.119,43	7,10
2016	287.564.676.904,49	8,96
2017	397.330.356.000,00	38,17
2018	338.889.283.000,00	-14,71
2019	393.430.283.030,00	16,09
2020	355.667.928.000,00	-9,60
2021	384.730.34.000,00	8,17

Source: Jambi City Bps

Local revenue is one of the contributing components of Jambi City regional revenue. As a contributing component of regional revenue, the size of local revenue greatly impacts the size of the Jambi city regional revenue as a whole. Local revenue in Jambi city consists of local taxes, local levies, the results of the management of separated regional assets and other legitimate local revenue. Jambi City's local revenue during 1998-2016 averaged 24.48 percent. Judging from the development of the

realization of local revenue that the realization trend shows a development that fluctuates from year to year. The biggest increase occurred in 1998, amounting to Rp. 15,091,877,627.07. with a realization development of 71.89 percent caused by an increase in realization in the tax component. While the smallest development occurred in 2009 with a realization development of 55,671,281,869.55 or 2.95 percent.

The fluctuating growth of local own-source revenues is due to changes in legislation regarding local taxes and levies as the main component that has the largest contribution in the formation of local own-source revenues. The enactment of different laws has caused the types of local taxes and levies to undergo many changes, including the elimination of new types of local taxes and levies while at the same time providing opportunities for new types of local taxes and levies to be created.

Factors that Affect Local Revenue

To analyze the factors that affect the Jambi City Regional Original Revenue for the 1998-2016 Period, the authors try to analyze the effect of the independent variables Tax Efforts, Per Capita Income and Decentralization Policy on the dependent variable realization of Regional Original Revenue with the following regression results:

EvIEWS 8.0 Regression Results Table

Variables	Coefficient	t-statistic	Probability
Constant	-15.61980	-3.560804	0.0021
UP	0.000128	5.403360	0.0001
Log(Y)	3.726754	7.154710	0.0000
KDF	0.472458	3.669052	0.0023
R2	0.990049		
ADJ R2	0.988058		
F STAT	497.4462		0.0000

Then the following equation is obtained:

$$\mathbf{Log(PAD) = -15.61 + 0.000128*UP + 3.72*Log(Y) + 0.47*KDF}$$

From the results of the above equation, it can be seen that the independent variables of tax effort, per capita income and fiscal decentralization policy have a positive and significant effect on the dependent variable of local revenue.

Economic Analysis Tax Effort Analysis

From the results of the correlation test analysis on the tax effort variable, the probability is 0.0001. This figure shows that tax efforts significantly and positively affect local revenue. Every increase in tax effort by 1 percent will increase local revenue in Jambi City by 0.000128 percent. This research is in accordance with Rafniati's research (2013) which in his research suggests that the better the tax collection system in the area, the better the utilization of regional potential to increase regional income. This is also implied by the increase in tax efforts will directly affect the increase in local revenue. So it can be said that local tax collection in Jambi City with its regional potential can increase local revenue, which in turn will increase or improve public

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facilities. This is where the role of the government in providing public services so that people obey in paying taxes so that local revenue also continues to increase.

Per capita income analysis

Per capita income in the city of Jambi has increased every year along with the increase in per capita income, the local revenue in the city of Jambi has also increased. Because per capita income is a description of the income received by each resident of the city of Jambi. The results of this study indicate that the per capita income variable has a significant effect on local revenue in the city of Jambi. This research is relevant to research conducted by Elly Lidia (2013) conducted research on the effect of per capita income on local revenue in West Kutai found that per capita income has a positive and significant effect on local revenue in West Kutai.

An increase in per capita income will increase people's purchasing power. With increased purchasing power, people will consume more goods and services produced by the region. This will increase economic activity in the region, thus increasing local tax and levy revenues. An increase in per capita income will increase investment in the region. Investors will be more interested in investing in areas with high per capita income. This investment will increase development and economic growth in the area, so that it will increase local revenues from various sources, such as local taxes, local levies, and other revenues. An increase in per capita income will increase public awareness to pay taxes. People with high income will be more aware of their obligation to pay taxes. This will increase local tax revenue.

The higher the income of the community, the higher the *ability to pay (ability to pay)* various kinds of levies set by the local government. The higher the GRDP per capita, the greater the potential source of regional revenue. With this relationship, increasing per capita income must be the main goal, the higher a person's income, the higher a person's ability to pay various levies set by the Government. Therefore, an increase in per capita income will increase the receipt of Jambi City's local revenue.

Decentralization Policy Analysis

This is relevant to the results of research which shows that the decentralization policy variable has a positive and significant effect on local revenue in Jambi City. The results of this study are in accordance with research conducted by Rafniati (2013) which analyzes the regional financial performance of Jambi Province with the results of research on increasing Regional Original Revenue will be related to an increase in Regional Financial Independence as seen from Fiscal Decentralization. The higher the Fiscal Decentralization, the more independent the region is in terms of finance, on the contrary, low Fiscal Decentralization will cause local governments to be more dependent on the central government. This can also be implied in the research that the variable of local revenue income after regional autonomy increased quite high compared to before regional autonomy.

The decentralization policy provides broader authority to local governments to manage their local resources. With broader authority, local governments can be more optimal in managing their local resources to increase local revenues, and decentralization policies increase community participation in regional development. Community participation in regional development can increase economic activity in the area, so that it can increase local revenue from various sources, such as local taxes, local levies, and other revenues.

Local revenue after the implementation of regional autonomy is greater than before the existence of regional autonomy. This can be interpreted that the local

government in autonomy began to explore the potential of local revenue so that local revenue increased quite high. It is the implementation of the implementation of autonomy that can increase the amount of local revenue. Revenue that was previously managed by the central government since the implementation of regional autonomy, the government is required to manage it optimally so that the revenue received can be used to increase local revenue.

Policy Implications

Several policy implications will be formulated as a continuation of the results of the analysis of increasing revenue in Jambi City. Some of the indicators used as a policy basis are:

- a. The higher the potential of local taxes and levies, the higher the tax effort or vice versa, the lower the potential of local taxes and levies, the lower the tax effort.

- b. Community per capita income can affect the ability of local tax revenues so that it affects the ability to receive local revenue. Therefore, efforts to increase economic progress and regional development must be the main concern of the Jambi city government in an effort to increase people's per capita income so that it becomes a potential tax base that can be explored for increasing local tax revenue.

- c. Efforts to increase local revenue can be through intensification and intensification, as follows:
 - a. Intensification: Intensification of local revenue is an action or effort to increase revenue by collecting more vigorously, strictly and thoroughly.

 - b. Extensification: Efforts to explore new sources of local revenue, but in this extensification effort, especially those sourced from The collection of local taxes must not conflict with the main national policy, namely the collection of local taxes that is carried out not only to explore local revenues in the form of adequate revenue sources, but also to carry out fiscal functions.

CONCLUSIONS AND SUGGESTIONS

Conclusion

Based on the results and discussions that have been carried out previously, the following conclusions can be drawn:

1. Per capita income in Jambi city has increased every year along with the increase in per capita income, local revenue in Jambi City has also increased. The higher a person's income, the higher a person's ability to pay various levies set by the Government. Therefore, an increase in per capita income will increase the receipt of Jambi City's local revenue.

2. Based on the results of the research, the variables of tax effort, per capita income and decentralization policy have a positive and significant effect on local revenue in Jambi City both simultaneously and partially.

Advice

Based on the research results and conclusions obtained, the suggestions that can

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be given by researchers in this study are as follows:

1. Local governments should further optimize their regional potential to increase regional revenue so as to create regional financial independence to finance their expenses so that local government dependence on the central government can be reduced.
2. Optimizing regional potential in order to increase local revenue for Jambi City can be done by increasing the Intensification of local taxes, especially expanding the revenue base, increasing administrative efficiency and reducing collection costs, and increasing revenue capacity through better planning.
3. The Jambi City Government should be able to increase its local tax extensification, especially creating attractiveness and a conducive climate for investors, providing convenience for investors, and increasing tax objects.
4. For further researchers, it is hoped that it will be refined by adding other indicators that are not discussed in this study.

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