



## FISCAL INDEPENDENCE AND ECONOMIC GROWTH: A CASE STUDY OF JEMBER DISTRICT IN 2014-2023

Begawan Damar Ngesti

[Damar\\_4121230154@pknstan.ac.id](mailto:Damar_4121230154@pknstan.ac.id), Politeknik Keuangan Negara STAN

### Abstract

This research aims to study and analyze 1). Growth in local taxes, local retribution, separated regional assets management result, other authorized local revenue, and gross regional domestic product in 2014-2023, 2). The influence of local taxes, local retribution, separated regional assets management result, other authorized local revenue on gross regional domestic product in 2014-2023. This research uses descriptive and quantitative analysis methods through secondary data on the realization of local taxes, local retribution, separated regional assets management result, other authorized local revenue, and gross regional domestic products. Testing of research variables using multiple regression analysis as a whole and partially. Result of research show that 1). Local tax, other authorized local revenue, and gross regional domestic product variables experienced an annual average increase of 11,205%, 11,50%, and 4,08%. On the other hand, the variables of local retribution and separated regional assets management result decreased by 2,44% and 0,35%. 2). Simultaneously, the variables of local taxes, local retribution, separated regional assets management result, other authorized local revenue have a significant effect on regional domestic product with an alpha significance level  $\alpha = 5\%$ . While partially, only the local tax variable has a significant influence on gross regional domestic product on gross regional domestic products with an alpha significance level  $\alpha = 5\%$

**Keywords:** Gross domestic regional product, Local retribution, Local tax, Other legitimate local revenues, Result of management of separated assets

### INTRODUCTION

Hasan (2018) stated that national development is a series of continuous development efforts in all spheres of life of society, nation, and state to realize national goals. In Marliyanti & Sudarsana (2024) opinion, national development is an activity that aims to improve people's welfare. Broadly speaking, national development can be realized through a strong state economy. National development must be fair and equitable throughout the country. This condition is inseparable from the role of regional development which is an important component of national development (Asiva Noor Rachmayani, 2015). In Budi et al. (2021) opinion, the indicators to measure the success of development carried out by a country/ region can be seen through aspects of economic growth. The economic growth of country or region is a reflection of the increase in Gross Domestic Product (GDP) or Gross Regional Domestic Bruto (GDRP).

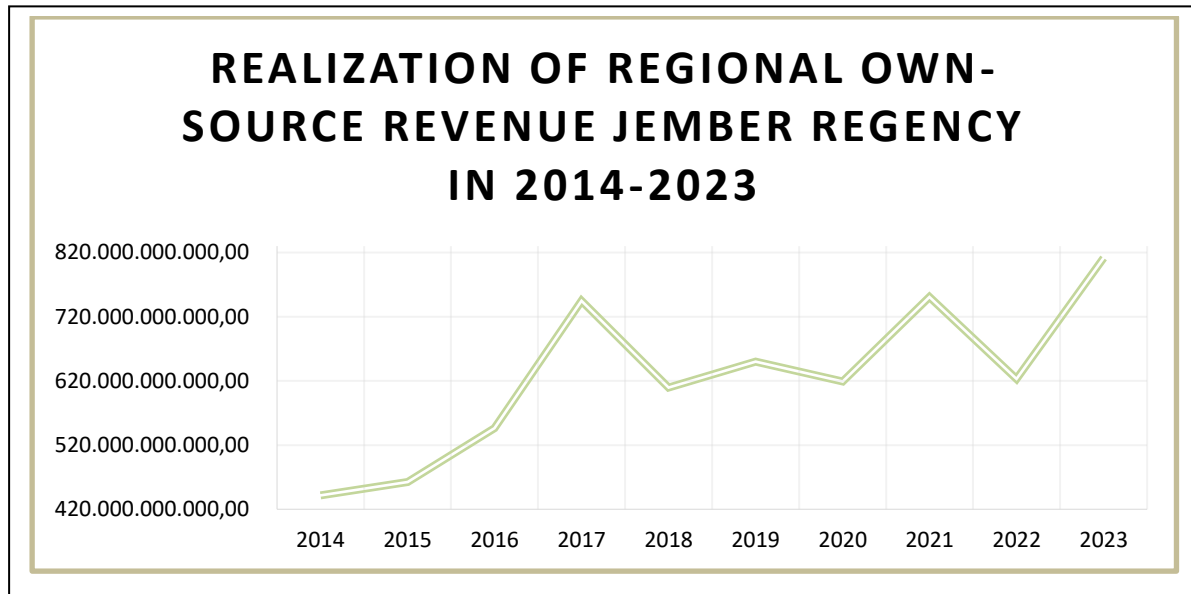
The form of fiscal independence of a region can be seen through regional own-source revenue. According to Regional Law number 2 of 2024 about regional financial management of Jember Regency, the scope of regional own-source revenues consists of local taxes, local retribution, separated regional assets management, and other authorized local revenue. Regional own-source revenue is a tangible form of reference for expenditure allocation to finance regional needs such as infrastructure, public services, health, and people's welfare. This condition has become an urgency that the balance between regional own-source revenues and regional expenditure is key in encouraging sustainable development within a regional scope.

Jember Regency is one of regencies located in East Java Province has grown to become the center of economic growth of the ex Karesidenan Basuki (Artha, 2017). Based on report from ((BPS), 2024), the economy of Jember Regency is largely raised by the circulation or flow of goods and services transactions. In order to increase the funding capacity of both government operations and public services, the government of Jember Regency increases its fiscal independence through the intensification and extensification of local taxes and local retribution



an ongoing basis. In addition, the Jember Regency also maximizes the potential of Separated Regional Asset Management Result and Other Authorized Local Revenue by optimizing the use of assets and improving the performance of Regional Owned Enterprise through sustainable financing.

**Picture 1. Realization Chart of Regional Own-Source Revenue of Jember Regency in 2014 – 2023**



Source: Regional Revenue Agency (2025)

Sari & Ilyas (2019) stated that one of the factors that affect Gross Regional Domestic Product is Regional Own-Source Revenue. As a reflection of fiscal independence, Regional Own-Source Revenue can play a vital role in regional economic growth. Based on the graph above, the regional own-source revenue tends to fluctuate during the period 2014-2023. This condition. This condition illustrates that the ability of regional own-source revenue as a form of fiscal independence tends to be unstable. Jember Regency faces challenges in optimizing the potential of regional own-source revenue that captured on local tax, local retributions, separated regional assets management results, and other authorized local revenue. One of the main challenges is to ensure that all components regional own-source revenue are able to make a significant contribution on gross regional domestic product, both as a whole and each component at Jember Regency. Through the analysis of this research, it is hoped that it can be a reference suggestion for sustainable fiscal programs and policies for the Jember Regency.

Based on the background description, the purpose of this study was to determine the average development local tax, local retribution, separated regional assets management result, other authorized local revenues, and gross regional domestic product in Jember regency in 2014-2023 and to analyze the effect of local tax, local retribution, separated regional assets management result, and other authorized local revenues on gross regional domestic product in Jember Regency in 2014-2023.

## LITERATURE REVIEW

### Local Tax

Based on Peraturan Pemerintah Nomor 35 Tahun 2023 tentang Ketentuan Umum Pajak Daerah dan Retribusi Daerah, Local Taxes refers to a compulsory contribution to the local government imposed on individuals or entities under statutory provisions, without receiving direct compensation and used for Regional purposes to maximize public welfare. Sidik (2010)



states that local tax is one of the tangible contributions from the community in the implementation of regional autonomy. Local Tax in Indonesia is divided into two collecting groups, namely Local Tax collected by the Provincial Government and Local Tax collected by Regency/ City Government. In Rohendi (2014) opinion, Local Taxes have two main functions, namely: 1) Budgetary Function, and 2) Regulating Function. Essentially, the budgetary function positions taxes as an instrument for channeling as much money as possible into the state treasury, enabling its use to fund programs and activities for sustainable development. In the regulating function, or commonly referred to as the regulatory function, taxes serve as an instrument to achieve specific objectives beyond the financial sector, such as limiting excessive exports that cause shortages of products at the domestic or regional level.

In generally, Local Taxes are the most contributing component to Local Own-Source Revenue. This indicates that Local Taxes are a supporting component for the Regional Government in optimizing its service functions and public welfare. This is evidenced by a study conducted by (Harefa & Tampubolon, 2021; Fajrianti, 2020; Yulia & Rahmawaty, 2021) which concludes that Local Taxes have a significant partial effect on Local Own-Source Revenue. This provides an illustration that Local Taxes, as one of the components of Local Own-Source Revenue, can serve as an instrument to boost economic growth within the regional scope, particularly for analysis within the Jember Regency during the 2014-2023 period.

### **Local Retribution**

According to Regional Law No. 35 of 2023 on General Provisions of Local Tax and Local Retribution, Peraturan Pemerintah Nomor 35 Tahun 2023 tentang Ketentuan Umum Pajak Daerah dan Retribusi Daerah, Local Retribution, hereinafter referred to as Retribution, is a regional levy charged as payment for services or specific permits provided and/or granted by the Regional Government for the benefit of individuals or entities. In Mardiasmo opinion, on the journal of (Mintalangi & Latjandu, 2019), Retribution is a regional levy charged as payment for services or specific permits exclusively provided and/or granted by the regional government for the benefit of individuals or entities. Arezda (2022) states that local retribution is one of the indicators of the regional government's readiness to implement regional autonomy.

According to research and studies conducted (Arezda, 2022; Safrita, 2014; Halkadri, 2016) It can be concluded that local retribution has a significant partial effect on Local Own-Source Revenue. Regional Revenue is directly proportional to the Gross Regional Domestic Product. This can serve as a reference and comparative analysis to examine the influence of local retribution, as a component of Local Own-Source Revenue, on the Gross Regional Domestic Product in Jember Regency.

### **Separated Regional Assets Management**

According to Peraturan Daerah Nomor 2 Tahun 2024 Tentang Pengelolaan Keuangan Daerah Jember Regency, Separated Regional Assets Management represents Regional Revenue derived from the returns on regional equity participation. As one of the components of Local Own-Source Revenue, Separated Regional Assets Management also contributes to the advancement of public service sectors and the welfare of the regional community. Referring to the realization of Separated Regional Assets Management by the Regional Revenue Agency of Jember Regency, several components of Separated Regional Assets Management include profit shares and equity participation in Regional Government-Owned Enterprises (BUMD) of Jember Regency, namely the Regional Drinking Water Company and dividend income from Bank Jatim.

Unlike Local Taxes and Local Retribution, research by (Sri Mulyani & Ramdini, 2021; Mahasarani et al., 2024; Kusuma & Iskandar, 2022) reveals that Separated Regional Assets Management does not exert a significant partial influence on Local Own-Source Revenue. This highlights that Separated Regional Assets Management, as a component of Local Own-Source



Revenue, contributes minimally to the Gross Regional Domestic Product. These findings can serve as a basis for reference and comparative analysis to evaluate the impact of Separated Regional Assets Management on the Gross Regional Domestic Product in Jember Regency.

### **Other Authorized Local Revenue**

Other Authorized Local Revenue of Jember Regency plays an important role. This is because its contribution to the overall Local Own-Source Revenue is higher compared to other components of Local Own-Source Revenue.

According to research and studies conducted by (Anggraeni Zahra et al., 2022), revealed that Other Authorized Local Revenue significantly impacts Local Own-Source Revenue and, consequently, contributes to the Gross Regional Domestic Product (GRDP). In contrast, research that conducted by (Sri Mulyani & Ramdini, 2021), indicates that Other Authorized Local Revenue has an insignificant impact on Local Own-Source Revenue, contributing very little to the Gross Regional Domestic Product (GRDP). This observation provides a basis for further analysis and comparison to assess the impact of Separated Regional Assets Management, as a component of Local Own-Source Revenue, on the Gross Regional Domestic Product in Jember Regency.

### **Gross Domestic Regional Product**

Hartono et al. (2018) stated that the Gross Regional Domestic Product (GRDP) is the total added value generated by all business units within a specific region, or it can be defined as the total value of final goods and services (net) produced by all economic units. According to Saberani in the journal of (Hartono et al., 2018), GRDP represents the added value from the production of goods and services created through various economic activities within a region. Romhadhoni et al. (2019) state that one macroeconomic indicator for assessing the success of regional development is economic growth, as reflected by changes in GRDP. Based on research conducted by (Mulia & Putri, 2022), which analyzed the Impact of Poverty Levels and GRDP on Community Welfare, it was concluded that GRDP has a significant influence on community welfare in West Sumatra.

Prishardoyo (2008) stated that in calculating the Gross Regional Domestic Product (GRDP), there are three main approaches: the production approach, which calculates the total value of final goods and services produced by production units; the income approach, which represents the compensation utilized by various production factors; and the expenditure approach, which encompasses final expenditure components such as household consumption, investment, government spending,

and net exports within a specific region and time period.

The following is the formula for calculating Gross Regional Domestic Product (GRDP) using the expenditure approach:

$$GDRP = C + I + G + (X - M)$$

Details :

GRDP = Gross Regional Domestic Product

C = Consumption

I = Investment

G = Government Spending

X = Eksport

M = Import

### **Research Hypothesis**

A hypothesis is a provisional assumption or a possible answer to the problem posed in the research. A hypothesis that is considered valid must be tested. To conduct testing in research related to the analysis of the influence of Local Taxes, Local Retribution, Separated Regional



Assets Management, and Other Authorized Local Revenue on GRDP, the author states the hypotheses as follows.

- a.  $H(0)$ : There is no significant influence between Local Taxes, Local Retribution, Separated Regional Assets Management, and Other Authorized Local Revenue on the Gross Regional Domestic Product (GRDP).
- b.  $H(A)$ : There is a significant influence between Local Taxes, Local Retribution, Separated Regional Assets Management, and Other Authorized Local Revenue on the Gross Regional Domestic Product (GRDP).

## METHODS

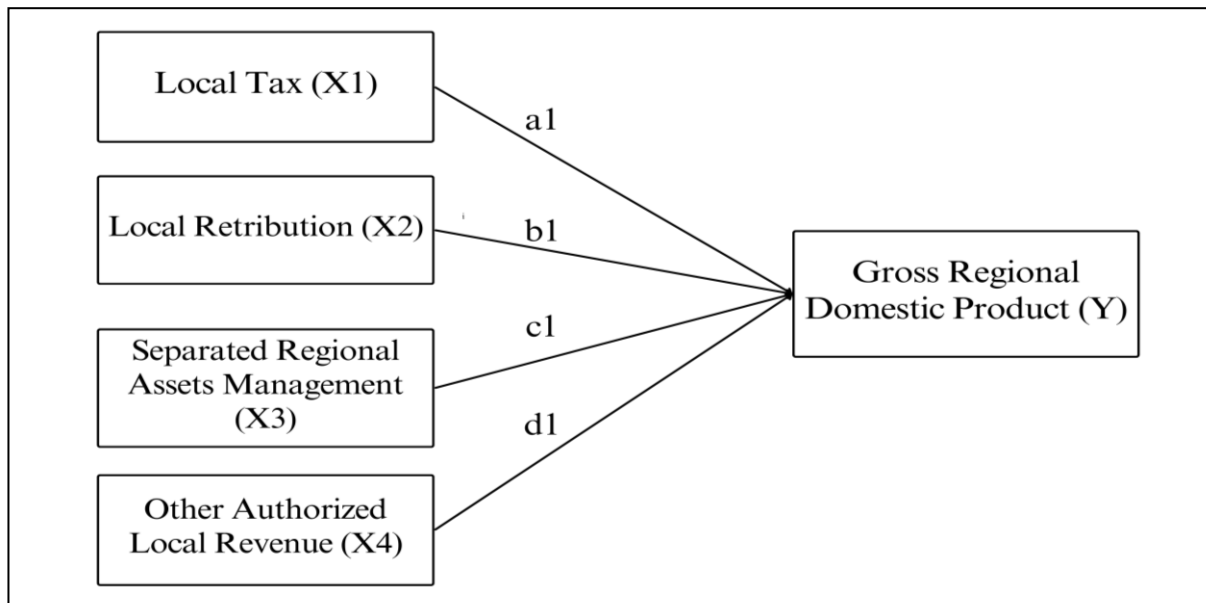
This study utilizes secondary data for the period of 2014-2023. The data includes the realization of Local Tax Revenue, Retribution, Separated Regional Assets Management, Other Authorized Local Revenue in Jember Regency, and the Gross Regional Domestic Product (GRDP) at constant 2010 prices. The data used in this study originates from:

- a. The Regional Revenue Agency (Bapenda) of Jember Regency;
- b. The Central Statistics Agency (BPS) of Jember Regency.

## Research Design

The author conducted research to examine the influence of Local Taxes, Local Retribution, Separated Regional Assets Management, and Other Authorized Local Revenue as independent variables on Gross Regional Domestic Product (GRDP) and Regional Expenditure as dependent variables. Below is the detailed research framework.

**Picture 2. Research Framework**



Source: Author Analysis (2025)

Details:

- X1 = Local Taxes
- X2 = Local Retribution
- X3 = Separated Regional Assets Management
- X4 = Other Authorized Local Revenue
- Y = Gross Regional Domestic Product
- a1 = Path Analysis Coefficient of Local Taxes on GDRP
- b1 = Path Analysis Coefficient of Local Retribution on GDRP
- c1 = Path Analysis Separated Regional Assets Management on GDRP



d1 = Path Analysis Other Authorized Local Revenue on GDRP

**Descriptive Analysis**

The descriptive analysis method is used to address the first research objective, which involves studying and analyzing the development of local taxes, gross regional domestic product (GRDP), and regional expenditure in Jember Regency during the 2014-2023 period. The descriptive analysis in this study employs a growth trend approach, presented as average percentages over the 2014-2023 time frame, as follows:

$$\% \text{ Variable Growth} = \frac{\text{Variable Value}(y) - \text{Variable Value}(y - 1)}{\text{Variable Value}(y - 1)} \times 100\%$$

Details:

- % Variable Growth = The percentage growth of each variable (Local Taxes, Local Retribution, Separated Regional Assets Management, Other Authorized Local Revenue, and GRDP of Jember Regency).
- Variable Value (y) = The annual values of each variable, including Local Taxes, Local Retribution, Separated Regional Assets Management, Other Authorized Local Revenue, and the GRDP of Jember Regency.
- Variable Value (y-1) = The previous year's values of each variable, including Local Taxes, Local Retribution, Separated Regional Assets Management, Other Authorized Local Revenue, and the GRDP of Jember Regency.

**Quantitative Analysis**

To fulfill the research objectives concerning the impact of Local Taxes on the GRDP of Jember Regency (objective 2) and the impact of Local Taxes on Regional Expenditure (objective 3), a quantitative analysis was employed using a linear regression equation model, formulated as follows: : (Farida, 2019)

$$Y_i = \beta_0 + \beta_1 X_{1i} + \beta_2 X_{2i} + \dots + \beta_n X_{ni} + \epsilon$$

Details:

- Y = Dependent Variable (GDRP)
- $\beta_0$  = Constant or intercep
- $\beta(1,2,n)$  = Coefficients of Independent Variables (1,2, ..., n)
- X = Independent Variable (Local Taxes, Local Retribution, Separated Regional Assets Management, and Other Authorized Local Revenue)
- i = 1, 2, 3, 4,...n
- $\epsilon$  = error (Other Variables Not Included in the Study)

The regression equation above serves as a reference for implementing the following multiple linear regression equation:

$$Y (\text{GDRP}) = \beta_0 + \beta_1 x \text{Local Taxes} + \beta_2 x \text{Local Retribution} + \beta_3 x \text{Separated Regional Assets Management} + \beta_4 x \text{Other Authorized Local Revenue}$$

Details:

- Y GDRP = Value of the Dependent Variable Gross Regional Domestic Product
- $\beta_0$  = Constant
- $\beta_1$  = Coefficient of Local Taxes
- $\beta_2$  = Coefficient of Local Retribution
- $\beta_3$  = Coefficient of Separated Regional Assets Management
- $\beta_4$  = Coefficient of Other Authorized Local Revenue

**Classical Assumption Test**

- a. Normality Test



Normality testing ensures the adequacy of data for analyses that assume a normal distribution. A normal distribution is characterized by a bell-shaped curve, where the majority of data values cluster around the mean. If the Jaque-Bera statistic is lower than the Chi-Square critical value, the residuals follow a normal distribution. Otherwise, if the Jaque-Bera statistic is higher than the Chi-Square value, the residuals deviate from normality.

b. Multicollinearity Test

The multicollinearity statistical test is a method to determine the significant relationship between independent variables in a regression model. High multicollinearity can cause regression results to become unstable, reduce the accuracy of coefficients, and impair the interpretation of the model. If the Variance Inflation Factor (VIF) is less than 10, it can be concluded that there is no multicollinearity among the independent variables. Conversely, if the Variance Inflation Factor (VIF) exceeds 10, it can be concluded that multicollinearity exists among the independent variables.

c. Auto Korelation Test

Autocorrelation testing is required to detect the presence of correlation between residuals in a regression model. This study employs the Breusch-Godfrey approach for autocorrelation testing. This method is relevant because the data used for the statistical test is time-series data. If the calculated Chi-Square value is greater than alpha, it can be concluded that no autocorrelation exists in the regression model. Conversely, if the calculated Chi-Square value is less than alpha, autocorrelation is present in the regression model.

d. Heteroscedasticity test

Heteroscedasticity testing is necessary to determine whether the residuals in a regression model have constant variance or not. In this study, the Glejser Test approach is used by comparing the p-value obtained from the regression of ABS\_RES as the dependent variable and Local Taxes, Local Retribution, Separated Regional Assets Management, and Other Authorized Local Revenue as independent variables with a significance level or alpha ( $\alpha$ ) of 5%. If the p-value is greater than the significance level, the regression model does not exhibit heteroscedasticity. Conversely, if the p-value is smaller than the significance level, heteroscedasticity is present in the regression model.

### Hypothesis Test

a. Coefficient of Determination

The coefficient of determination is a statistical measure used in regression analysis to evaluate how effectively the regression model accounts for the variation in the dependent variable (Y) using the independent variables (X). Denoted by  $R^2$ , a higher Coefficient of Determination indicates a better explanatory power of the regression model over the data's variation.

b. F-Test Parameter (overall/ Joint Effect)

The F-test assesses the overall significance of the independent variables' impact on the dependent variable. The corresponding hypotheses are outlined as follows:

1.  $H_0 : \beta_1 = \beta_2 \dots = \beta_8$ , It indicates that overall/ joint variable, the independent variables do not significantly affect the dependent variable.

2.  $H_0 : \text{At least one variable is different}$ , It indicates that the independent variables collectively have a significant impact on the dependent variable.

The criteria for decision-making are as follows:

1.  $H_0$  is accepted if F Statistic < F Table.

2.  $H_1$  is accepted if F Statistic > F Table.

c. T-Test Parameter (partially)



The t-test statistic is used to test the significance of each independent variable (X) on the dependent variable (Y). The hypotheses are as follows:

1.  $H_0 : \beta_1 = 0$ , It indicates that none of the independent variables individually have a significant effect on the dependent variable.
2.  $H_1 : \beta_1 \neq 0$ , It indicates that each independent variable significantly affects the dependent variable.

The criteria for decision-making are as follows:

3.  $H_0$  is accepted, if sig. t / p-value > alpha (5%)
4.  $H_1$  is accepted, if sig. t / p-value < alpha (5%)

## **RESULTS AND DISCUSSION**

### **Local Tax Jember Regency in 2014-2023**

The Government of Jember Regency is committed to increasing Local Own-Source Revenue (PAD) to provide optimal public services and fulfill its function of ensuring the welfare of the people through Local Taxes. There are 10 types of Local Taxes managed by the Jember Regency Government, specifically the Regional Revenue Agency (Bapenda) of Jember Regency, including: Hotel Tax, Restaurant Tax, Entertainment Tax, Billboard Tax, Street Lighting Tax, Parking Tax, Groundwater Tax, Non-Metal and Rock Minerals Tax, Rural and Urban Land and Building Tax, and Land and Building Rights Acquisition Duty.

Based on realization data from 2014 to 2023, all types of Local Tax revenue fluctuated (increased and/or decreased) except for Rural and Urban Land and Building Tax (PBB-P2), which consistently showed an annual increase.

On average, Non-Metal and Rock Minerals Tax (MBLB) recorded the highest growth percentage at 48% in 2016. This significant growth is closely related to the increasing potential of the mining sector in Jember Regency. On the other hand, although PBB-P2 consistently grew, its average growth was the lowest among other sectors, increasing by only 5.8% annually.

Based on realization data, the average Local Tax revenue of Jember Regency also fluctuated, particularly in 2019 and 2020 during the COVID-19 pandemic. However, overall, the average Local Tax revenue of Jember Regency grew by 11.215% annually, increasing from IDR 116,587,557,515 in 2014 to IDR 288,016,184,866 in 2023.

**Table 1. Realization and Growth Rates of Hotel Tax, Restaurant Tax, and Entertainment Tax in Jember Regency (2014–2023)**

Year	Realization Amount (IDR)					
	Hotel Tax	% growth	Restaurant Tax	% growth	Entertainment Tax	% growth
2014	3,309,254,720	-	7,557,470,425	-	929,201,239	-
2015	3,520,424,646	6%	8,176,884,275	8%	1,111,526,807	20%
2016	4,306,859,406	22%	9,385,696,869	15%	1,297,595,599	17%
2017	4,613,957,568	7%	12,107,319,248	29%	1,383,660,856	7%
2018	4,851,803,607	5%	15,472,453,131	28%	2,475,721,689	79%
2019	5,902,788,679	22%	22,472,968,348	45%	3,689,281,168	49%
2020	2,092,070,911	-65%	13,157,879,997	-41%	1,103,866,628	-70%
2021	3,935,892,541	88%	15,984,630,635	21%	919,348,643	-17%
2022	6,137,395,767	56%	22,642,248,140	42%	2,658,405,766	189%
2023	6,792,254,303	11%	29,830,916,397	32%	3,271,913,540	23%



<b>Average Growth</b>	<b>17.0%</b>	<b>19.8%</b>	<b>32.9%</b>
-----------------------	--------------	--------------	--------------

Source: Jember Regency Regional Revenue Office (2025)

**Table 2. Realization and Growth Rates of Billboard Tax, Street Lighting Tax, and Parking Tax in Jember Regency (2014–2023)**

Year	Realization Amount (IDR)					
	Billboard Tax	% growth	Street Lighting Tax	% growth	Parking Tax	% growth
2014	5,408,722,902	-	44,850,483,244	-	203,902,550	-
2015	5,179,522,533	-4%	49,822,167,031	11%	433,044,964	112%
2016	4,167,462,283	-20%	53,832,340,112	8%	501,252,460	16%
2017	1,461,449,198	-65%	66,154,309,866	23%	975,086,894	95%
2018	3,002,136,729	105%	72,665,517,643	10%	1,380,700,480	42%
2019	2,641,611,612	-12%	76,496,048,143	5%	1,773,840,762	28%
2020	3,508,451,801	33%	71,259,134,814	-7%	1,008,093,096	-43%
2021	5,531,954,663	58%	74,633,033,725	5%	1,134,865,140	13%
2022	5,849,273,525	6%	90,950,363,153	22%	1,483,768,602	31%
2023	5,498,514,081	-6%	97,719,447,053	7%	2,134,794,328	44%
<b>Average Growth</b>		<b>10.5%</b>		<b>9.4%</b>		<b>37.4%</b>

Source: Jember Regency Regional Revenue Office (2025)

**Table 3. Realization and Growth Rates of Groundwater Tax, Non-Metal and Rock Minerals Tax (MBLB), and Rural and Urban Land and Building Tax (PBB-P2) in Jember Regency (2014–2023)**

Year	Realization Amount (IDR)					
	Groundwater Tax	% growth	Non-Metal and Rock Minerals Tax (MBLB)	% growth	Rural and Urban Land and Building Tax (PBB-P2)	% growth
2014	387,032,998	-	642,938,651	-	35,532,880,818	-
2015	435,015,897	12%	1,256,505,661	95%	33,010,049,135	-7%
2016	619,539,180	42%	996,957,453	-21%	33,754,396,739	2%
2017	491,974,894	-21%	906,200,834	-9%	36,474,171,679	8%
2018	435,634,652	-11%	860,755,334	-5%	37,520,380,524	3%
2019	581,303,458	33%	1,262,129,168	47%	38,650,534,608	3%
2020	435,212,035	-25%	1,891,776,260	50%	45,724,014,797	18%
2021	562,737,547	29%	5,175,650,501	174%	51,863,863,223	13%
2022	667,584,015	19%	5,013,510,575	-3%	56,618,901,796	9%



2023	805,667,522	21%	9,017,713,199	80%	57,617,098,854	2%
<b>Average Growth</b>		<b>11.1%</b>		<b>45.3%</b>		<b>5.8%</b>

Source: Jember Regency Regional Revenue Office (2025)

**Table 4. Realization and Growth Rates of Land and Building Rights Acquisition Duty (BPHTB) and the Total Local Tax Revenue in Jember Regency (2014–2023)**

Year	Realization Amount (IDR)			
	Land and Building Rights Acquisition Duty (BPHTB)	% growth	Total Local Tax Revenue	% growth
2014	17,765,669,968	-	116,587,557,515	-
2015	20,256,566,128	14%	123,201,707,077	6%
2016	27,683,318,728	37%	136,545,418,829	11%
2017	35,832,359,363	29%	160,400,490,400	17%
2018	44,017,372,110	23%	182,682,475,898	14%
2019	39,529,440,833	-10%	192,999,946,779	6%
2020	43,461,295,123	10%	183,641,795,462	-5%
2021	50,161,242,169	15%	209,903,218,787	14%
2022	101,556,581,136	102%	293,578,032,475	40%
2023	75,327,865,589	-26%	288,016,184,866	-2%
<b>Average Growth</b>		<b>21.6%</b>		<b>11.215%</b>

Source: Jember Regency Regional Revenue Office (2025)

**Local Retribution Jember Regency in 2014-2023**

Retribution is a key component of Local Own-Source Revenue (PAD), contributing to regional development and progress. Unlike other PAD components, Local Retribution typically provides direct benefits to individuals or entities.

Between 2014 and 2023, Local Retribution revenue in Jember Regency experienced notable fluctuations. For instance, Specific Licensing Retribution surged by 988.52% in 2018 but plummeted by 91.26% in 2017, reflecting its overall instability.

Specific Licensing Retribution recorded the highest average annual growth rate of 99.58%, while General Service Retribution faced an average negative growth of -6.6% per year. Business Service Retribution, on the other hand, exhibited a modest annual increase of 2.51%.

Cumulatively, the average growth of Local Retribution in Jember Regency was negative, with a decline of -6.32%. Local Retribution revenue dropped from IDR 62,582,757,396 in 2014 to IDR 27,408,161,454 in 2023..

**Table 5. Realization and Growth Rates of General Service and Business Service Retribution in Jember Regency (2014–2023)**

Year Realization	Realization Amount (IDR)			
	General Service Retribution	% growth	Business Service Retribution	% growth
<b>2014</b>	55,613,796,915.00	-	4,774,758,039.00	-



2015	26,998,754,660.00	-51.45%	4,994,615,469.00	4.60%
2016	28,164,061,010.00	4.32%	5,511,084,356.00	10.34%
2017	31,116,211,760.00	10.48%	3,419,071,469.00	-37.96%
2018	31,984,889,803.00	2.79%	3,544,827,471.00	3.68%
2019	34,185,882,621.59	6.88%	3,553,389,329.00	0.24%
2020	28,528,752,494.00	-16.55%	2,054,240,125.00	-42.19%
2021	27,423,506,870.00	-3.87%	1,822,133,875.00	-11.30%
2022	34,150,118,717.00	24.53%	3,032,633,425.00	66.43%
2023	21,686,989,493.00	-36.50%	3,905,269,548.00	28.77%
<b>Average Growth</b>		<b>-6.60%</b>		<b>2.51%</b>

Source: Jember Regency Regional Revenue Office (2025)

**Table 6. Realization and Growth Rates of Specific Licensing Retribution and the Total Local Retribution in Jember Regency (2014–2023)**

Year Realization	Realization Amount (IDR)			
	Specific Licensing Retribution	% growth	Total Local Retribution	% growth
2014	2,194,202,442.00	-	62,582,757,396.00	0
2015	2,450,722,980.00	11.69%	34,444,093,109.00	-44.96%
2016	2,564,600,000.00	4.65%	36,239,745,366.00	5.21%
2017	224,135,958.00	-91.26%	34,759,419,187.00	-4.08%
2018	2,439,773,430.04	988.52%	37,969,490,704.04	9.24%
2019	2,234,734,625.00	-8.40%	39,974,006,575.59	5.28%
2020	1,794,700,399.00	-19.69%	32,377,693,018.00	-19.00%
2021	2,536,435,962.20	41.33%	31,782,076,707.20	-1.84%
2022	2,049,626,114.00	-19.19%	39,232,378,256.00	23.44%
2023	1,815,902,413.00	-11.40%	27,408,161,454.00	-30.14%
<b>Average Growth</b>		<b>99.58%</b>		<b>-6.32%</b>

Source: Jember Regency Regional Revenue Office (2025)

### Separated Regional Assets Management Results of Jember Regency from 2014 to 2023

As part of Local Own-Source Revenue (PAD), Separated Regional Assets Management demonstrates the tangible realization of regional autonomy through regional investments or equity participation in Regional-Owned Enterprises (BUMD).

The realization of Separated Regional Assets Management in Jember Regency is relatively small compared to other PAD components. This is due to the limited capital participation by the Jember Regency Government, which is focused solely on the Regional Water Supply Company (PDAM) and Bank Jatim, with revenues generated through dividend distribution. Although the growth of Separated Regional Assets Management has fluctuated, its movements (whether increases or decreases) are generally less significant than those of other PAD components, except in 2021, which saw a notable increase of 31.02%. On average, the annual revenue growth of Separated Regional Assets Management was negative, declining by -0.35% annually, from IDR 8,591,234,367.63 in 2014 to IDR 7,189,012,393.75 in 2023.



**Table 7. Realization and Growth Percentage of Separated Regional Assets Management Results in Jember Regency from 2014 to 2023**

<b>Year Realization</b>	<b>Realization Separated Regional Assets Management</b>	<b>% growth</b>
<b>2014</b>	8,591,234,367.63	0.00%
<b>2015</b>	5,282,747,387.50	-38.51%
<b>2016</b>	5,410,275,625.00	2.41%
<b>2017</b>	5,481,870,425.00	1.32%
<b>2018</b>	5,533,329,187.50	0.94%
<b>2019</b>	5,752,248,168.75	3.96%
<b>2020</b>	5,391,983,375.00	-6.26%
<b>2021</b>	7,064,696,843.75	31.02%
<b>2022</b>	6,829,382,856.25	-3.33%
<b>2023</b>	7,189,012,393.75	5.27%
<b>Average Growth</b>		<b>-0.35%</b>

Source: Jember Regency Regional Revenue Office (2025)

**Other Authorized Local Revenue of Jember Regency from 2014 to 2023**

The component of Local Own-Source Revenue (PAD) categorized as Other Authorized Local Revenue in Jember Regency often undergoes changes or additions in account names. Due to this, the author presents realization data as the accumulation of all types for each year. Other Authorized Local Revenue consistently ranks highest every year in its contribution to the Local Own-Source Revenue of Jember Regency. This indicates that the potential of Other Authorized Local Revenue must be maintained.

Based on realization data, the revenue from Other Authorized Local Revenue tends to fluctuate annually. The highest increase occurred in 2023 at 62.66%, while the largest decline was recorded in 2018 at 28.39%. This high contribution to PAD showed an average annual growth of 11.50%, increasing from IDR 253,853,067,943.56 in 2014 to IDR 488,974,508,273.58 in 2023.

**Table 8. Realization and Growth Percentage of Other Authorized Local Revenue in Jember Regency from 2014 to 2023**

<b>Year Realization</b>	<b>Other Authorized Local Revenue</b>	<b>% growth</b>
<b>2014</b>	253,853,067,943.56	0.00%
<b>2015</b>	299,516,274,196.43	17.99%
<b>2016</b>	345,870,683,761.67	15.48%
<b>2017</b>	518,571,801,058.48	49.93%
<b>2018</b>	371,324,092,233.66	-28.39%
<b>2019</b>	428,306,817,955.77	15.35%
<b>2020</b>	371,763,595,130.65	-13.20%
<b>2021</b>	410,898,601,985.29	10.53%
<b>2022</b>	300,604,036,774.07	-26.84%
<b>2023</b>	488,974,508,273.58	62.66%



**Average Growth** **11.50%**

Source: Jember Regency Regional Revenue Office (2025)

**Gross Regional Domestic Regional Bruto Jember Regency in 2014-2023**

As one of the indicators of regional economic growth, GRDP plays a vital role in the periodic planning and evaluation of development in Jember Regency. Based on the data, GRDP is calculated using constant 2010 prices. This approach better reflects actual economic growth or development, as it focuses on the quantity of goods and services produced without accounting for price fluctuations or inflation.

The GRDP of Jember Regency has also experienced fluctuations, though its decline only occurred in 2020, with a reduction of 2.98%. This was closely linked to the peak of the COVID-19 pandemic in Indonesia at the time. However, Jember Regency's economy recovered, achieving growth of 4%. Overall, the average annual GRDP growth rate in Jember Regency was 3.73%, increasing from IDR 41,971,678,400,000 in 2014 to IDR 59,984,000,000,000 in 2023.

**Table 9. Realization and Growth Percentage of Gross Regional Domestic Product (GRDP) at Constant 2010 Prices in Jember Regency from 2014 to 2023**

Year Realization	GRDP	% growth
2014	41,971,678,400,000	-
2015	44,222,564,400,000	5.36%
2016	46,526,560,000,000	5.21%
2017	48,912,959,800,000	5.13%
2018	51,370,517,200,000	5.02%
2019	54,200,041,300,000	5.51%
2020	52,586,557,700,000	-2.98%
2021	54,688,719,100,000	4.00%
2022	57,167,134,900,000	4.53%
2023	59,984,000,000,000	4.93%
<b>Average Growth</b>		<b>4.08%</b>

Source: Central Bureau of Statistics (2025)

**The Influence of Local Taxes, Local Retribution, Separated Regional Assets Management, and Other Authorized Local Revenue on the Gross Regional Domestic Product of Jember Regency from 2014 to 2023**

Using the built-in Data Analysis feature in Microsoft Excel for multiple linear regression, the relationship between the independent variables and the dependent variable is shown in Table 11 below. From these results, the multiple regression equation is formulated as follows:

$$GRDP = 4.06342^{13} + 85.63829163 \text{ Local Tax} - 38.53962195 \text{ Local Retribution} - 882.7116758 \text{ Separated Regional Assets Management} + 3.56241973 \text{ Other Authorized Local Revenue}$$

**Table 11. Results of the Test on the Influence of Local Taxes, Local Retribution, Separated Regional Assets Management, and Other Authorized Local Revenue on the GRDP of Jember Regency from 2014 to 2023**

Variable	Coefficients	Standard Error	t Stat	P-value
<b>Intercept</b>	4.06342 <sup>13</sup>	5.6246E+12	7.224373536	0.000792573
<b>Local Tax</b>	85.63829163	18.41694022	4.649973915	1%
<b>Local Retribution</b>	-38.53962195	131.1124223	-0.29394333	78%



Separated Regional Assets Management      -882.7116758      1062.547292      -0.830750482      44%

Other Authorized Local Revenue      3.56241973      8.741212899      0.407542954      70%

<b>Multiple R</b>	0.974182489	<b>F</b>	23.2749618
<b>R Square</b>	0.949031521	<b>Significance F</b>	0.001977954
<b>Adjusted R Square</b>	0.908256738	<b>Observations</b>	10
<b>Standard Error</b>	1.84793E+12		

Source: Author Analysis (2025)

**Classical Assumption Test**

*Normality Test*

Normality testing is required to determine whether the data used in the study is normally distributed or not. Based on the results of the normality test, the calculated Jaque-Bera value is smaller than the Chi-Square value,  $5.6784421 < 5.991464547$ . This indicates that the model has residuals that are normally distributed, and the classical assumption of normality has been met, ensuring that the model satisfies the requirements of the classical assumption test. The results of the normality test are as follows.

**Table 12. Result of Normality Test**

Skewness	Kurtosis	Jaque-Bera	Chi-Square
-0.428866387	-0.138491547	4.410764459	5.991464547
Alpha		Observations	
5%		10	

Source: Author Analysis (2025)

*Multicollinearity Test*

Multicollinearity testing is necessary to determine whether there is correlation among independent variables in the regression model. This study uses the Variance Inflation Factor (VIF). If the calculated VIF exceeds 10, multicollinearity is present. Based on the research results, the VIF values for each independent variable component are  $< 10$ . This indicates that there is no correlation among the independent variables (Local Taxes, Local Retribution, Separated Regional Assets Management, and Other Authorized Local Revenue), ensuring that the model meets the requirements of the classical assumption test.

**Table 13. Result of Multicollinearity test**

Correlation Independent Variable	VIF
r X1 dan X2	-0.55706321      1.449946587
r X1 dan X3	0.212210257      1.047156815
r X1 dan X4	0.405545036      1.196840498
r X2 dan X3	0.550660367      1.435187314
r X2 dan X4	-0.42185496      1.216488191
r X 3 dan X4	-0.26573299      1.075979221

Source: Author Analysis (2025)



### Autocorrelation Test

The autocorrelation test is necessary to determine whether there is a correlation between the error terms in the regression model from a previous period or whether the residuals are not independent across observations. This study uses the Breusch-Godfrey approach, as it is more suitable for detecting lag in time-series data. Based on the results of the autocorrelation test, the calculated Chi-Square value is greater than alpha ( $\alpha=5\%$ ), at 19.49%. This indicates that the regression model does not exhibit autocorrelation, thus satisfying the requirements of the classical assumption test.

**Table 14. Result of Autocorrelation Test**

<i>Regression Statistics</i>		
<b>Multiple R</b>	<b>R Square</b>	<b>Adjusted R Square</b>
0.133026096	0.017695942	-0.26296236
<b>Standard Error</b>	<b>Lagrange Multiplier</b>	<b>Chi-Square</b>
1547901635899	0.176959422	91.53%

Source: Author Analysis (2025)

### Heteroscedasticity Test

Heteroscedasticity testing is necessary to determine whether residuals in the regression model have constant variance or not. Based on the results of the heteroscedasticity test using the Glejser Test approach, the p-values of the independent variables (Local Taxes = 20.40%, Local Retribution = 23.91%, Separated Regional Assets Management = 15.61%, and Other Authorized Local Revenue = 35.44%) are greater than the significance level or alpha ( $\alpha=5\%$ ). This indicates that the regression model does not exhibit heteroscedasticity, thus fulfilling the requirements of the classical assumption test.

**Table 15. Result of Heteroscedasticity Test**

<i>Variable</i>	<i>Coefficients</i>	<i>Standard Error</i>	<i>t Stat</i>	<i>P-value</i>
<b>Intercept</b>	2.19749E+12	2.50525E+12	0.877154158	42.05%
<b>Local Tax</b>	11.97860226	8.203087971	1.460255248	20.40%
<b>Local Retribution</b>	78.02981632	58.39877423	1.336155037	23.91%
<b>Separated Regional Assets Management</b>	-788.0161902	473.2691102	-1.665048855	15.68%
<b>Other Authorized Local Revenue</b>	-3.972757559	3.893422985	-1.020376562	35.44%

Source: Author Analysis (2025)

### Hypothesis Test

#### *Coefficient of Determination (R<sup>2</sup>)*

The variation in the dependent variable, Gross Regional Domestic Product (GRDP) of Jember Regency, attributable to the independent variables—Local Taxes, Local Retribution, Separated Regional Assets Management, and Other Authorized Local Revenue—is measured by the coefficient of determination ( $R^2$ ). Statistical test results show an  $R^2$  value of 0.94903, indicating that these independent variables collectively explain 94.903% of the changes in the GRDP. The remaining 5.0968% is attributed to other factors outside the scope of the independent variables considered in this study.



***F-Test Parameter (over all)***

To examine the joint or simultaneous influence of independent variables on the dependent variable, the F-statistic is compared to the F-table value. Based on the statistical test results, the F-statistic is 23.27496, while the F-table value at  $df(4,5)$  with a significance level of  $\alpha=5\%$  is 5.192167. It can be concluded that  $F\text{-statistic} = 23.27496 > F\text{-table} = 5.192167$ , meaning that jointly or simultaneously, the independent variables—Local Taxes, Local Retribution, Separated Regional Assets Management, and Other Authorized Local Revenue—have a significant influence on the Gross Regional Domestic Product (GRDP) of Jember Regency from 2014 to 2023. The F-Significance value is 0.001977, which is smaller than the alpha value of 5% ( $\alpha=0.05$ ), indicating a significant effect of Local Taxes, Local Retribution, Separated Regional Assets Management, and Other Authorized Local Revenue on the GRDP of Jember Regency from 2014 to 2023.

***T-Test Parameter (partially)***

To examine the partial (individual) influence of independent variables on the dependent variable, the p-value or probability value is compared to the significance level used in the study, which is set at  $\alpha=5\%$ .

- a. The Influence of Local Taxes on GRDP of Jember Regency (2014–2023)  
Based on the regression results, the p-value is smaller than the significance level, with  $p\text{-value} = 0.558\% < \alpha=5\%$ . This means that the Local Taxes variable has a significant influence on GRDP of Jember Regency during 2014–2023.
- b. The Influence of Local Retribution on GRDP of Jember Regency (2014–2023)  
Based on the regression results, the p-value is larger than the significance level, with  $p\text{-value} = 78.061\% > \alpha=5\%$ . This means that the Local Retribution variable does not have a significant influence on GRDP of Jember Regency during 2014–2023.
- c. The Influence of Separated Regional Assets Management on GRDP of Jember Regency (2014–2023)  
Based on the regression results, the p-value is larger than the significance level, with  $p\text{-value} = 44.396\% > \alpha=5\%$ . This means that the Separated Regional Assets Management variable does not have a significant influence on GRDP of Jember Regency during 2014–2023.
- d. The Influence of Other Authorized Local Revenue on GRDP of Jember Regency (2014–2023)  
Based on the regression results, the p-value is larger than the significance level, with  $p\text{-value} = 70.047\% > \alpha=5\%$ . This means that the Other Authorized Local Revenue variable does not have a significant influence on GRDP of Jember Regency during 2014–2023.

***Summary of Hypothesis Testing***

This study employs a significance level of 5% and incorporates four types of independent variables: Local Taxes (X1), Local Retribution (X2), Separated Regional Assets Management (X3), and Other Authorized Local Revenue (X4). The dependent variable in this research is the Gross Regional Domestic Product (GRDP). Below is a summary of the hypothesis testing results derived from this study.

**Table 16. Summary of Hypothesis Testing**

<i>Variable</i>	<i>Coefficients</i>	<i>t Stat</i>	<i>P-value</i>	<i>Conclusion</i>
<b>Intercept</b>	4.06342E+13	7.224373536	0.000792573	-
<b>Local Tax</b>	85.63829163	4.649973915	0.558%	Accepted
<b>Local Retribution</b>	-38.53962195	-0.29394333	78.061%	Rejected



<b>Separated Regional Assets Management</b>	-882.7116758	-0.830750482	44.396%	Rejected
<b>Other Authorized Local Revenue</b>	3.56241973	0.407542954	70.047%	Rejected

Source: Author Analysis (2025)

According to the t-test (partial) results presented in Table 16, the p-value for Local Taxes is 0.558%, which is below the significance threshold ( $\alpha = 5\%$ ). This confirms that Local Taxes have a significant and positive impact on GRDP in Jember Regency. The analysis further reveals that a 1% increase in Local Taxes would result in an 85.63829163 rise in GRDP, assuming all other variables are held constant (*ceteris paribus*). These findings are consistent with those of previous studies conducted by (Mutiarra, 2015) which states that Local Taxes have a positive and significant influence on the Gross Regional Domestic Product (GRDP). This is also consistent with studies conducted by (Amelia) and (Andres Rodriguez and Anne Kroijer), which serve as additional arguments in the referenced journal. This study aligns with the Solow-Swan theory, which asserts that economic growth depends on the provision of production factors, in this case, Local Taxes as accumulated capital. Based on this theory, the input variable, namely Local Taxes, determines the amount of output produced. This is because Local Taxes are utilized as capital for development, stimulating economic activity, leading to the production of goods and services, and ultimately enhancing economic growth.

Based on statistical analysis, Local Retribution has a negative and insignificant influence on GRDP, with a p-value of 78.061%, which is greater than the significance level ( $\alpha = 5\%$ ). According to the multiple regression results, it can be interpreted that a 1% increase in Local Retribution will decrease GRDP by 38.63829163, assuming other variables remain constant (*ceteris paribus*). This study aligns with the statistical tests conducted by (Mononimbar et al., 2017) who conducted a test in Minahasa Regency during the 2005–2014 period and (Dewi & Sri Budhi, 2018) conducted in Central Kalimantan Province. In the case study of Jember Regency from 2014 to 2023, several factors were identified as contributing to the limited significance or influence of Local Retribution on GRDP. These include its relatively low contribution to PAD compared to other components, and the allocation of Local Retribution revenues being largely disconnected from expenditures that generate macroeconomic effects, thereby limiting its direct impact on the economic growth of Jember Regency.

The statistical test results indicate that the Separated Regional Assets Management variable has a p-value of 44.396%, exceeding the significance threshold ( $\alpha = 5\%$ ). This suggests that Separated Regional Assets Management in Jember Regency exerts a negative and insignificant influence on GRDP. Specifically, a 1% increase in this variable is estimated to reduce GRDP by 882.7116758, assuming other variables remain constant. These findings contradict the research by (Adilah, 2018), which concluded that Separated Regional Assets Management significantly impacts financial independence, subsequently influencing GRDP in East Java Province. In Jember Regency, the management of separated regional assets is limited to the Regional Water Supply Company and dividend income from Bank Jatim. Neither of these components directly interacts with the business sector, whether in the production of goods or services. This lack of interaction explains why revenue from Separated Regional Assets Management does not significantly contribute to Jember Regency's GRDP.

The Other Authorized Local Revenue component does not have a statistically significant impact on GRDP. This is supported by a p-value of 70.047%, which exceeds the significance level ( $\alpha = 5\%$ ), indicating that Other Authorized Local Revenue in Jember



Regency has a positive but insignificant relationship with GRDP. The regression analysis suggests that a 1% increase in this revenue component would raise GRDP by 3.56241973, assuming other factors remain constant. Although it represents the largest share of Local Own-Source Revenue (PAD), this study's findings show that Other Authorized Local Revenue does not significantly affect GRDP in Jember Regency. This can be attributed to the fact that its revenue focus does not directly involve business sectors, either in services or production. For example, the revenue from this component is largely supported by the Regional Public Service Agency, primarily the Jember Regency General Hospital, which dominates its contribution annually.

## **CONCLUSION**

From 2014 to 2023, Jember Regency experienced an average annual increase in Local Taxes of 11.205%, a decrease in Local Retribution by 2.44%, a reduction in Separated Regional Assets Management by 0.35%, an increase in Other Authorized Local Revenue by 11.50%, and a 4.08% growth in Gross Regional Domestic Product (GRDP) at Constant 2010 Prices.

Simultaneously, the independent variables—Local Taxes, Local Retribution, Separated Regional Assets Management, and Other Authorized Local Revenue—significantly influenced the Gross Regional Domestic Product of Jember Regency at a 5% significance level ( $\alpha=5\%$ ) during the 2014–2023 period.

Partially, only Local Taxes had a significant impact on the Gross Regional Domestic Product of Jember Regency at  $\alpha=5\%$  during the 2014–2023 period. In contrast, Local Retribution, Separated Regional Assets Management, and Other Authorized Local Revenue did not have a significant effect on the GRDP of Jember Regency during the same timeframe.

## **Suggestions**

Referring to the research conclusions, the Jember Regency Government can carry out both intensification and extensification of Local Taxes by increasing taxpayer compliance and socializing the procedures for payment and reporting of Local Taxes. In addition, several online tax applications managed by the Jember Regency, such as J-Mbako, e-PBB, and other payment service applications, can be enhanced in terms of their operational functions to facilitate taxpayers in understanding the digital mechanisms of payment and reporting of Local Taxes in Jember Regency.

Jember Regency Government can also increase the number of region-owned enterprises (BUMD) it owns or manages, considering that only two entities are currently managed by the Jember Regency, thus leading to higher risk. The government can collaborate with sustainable entities that are directly involved in business sectors, both in production and services, such as tobacco companies, which are an icon and economic potential of Jember Regency, as well as fisheries and handicrafts. This could increase the contribution of Separated Regional Assets Management to Regional Own-Source Revenue PAD and promote macroeconomic interactions with the goods and services sectors.

Moreover, collaborative policies are needed given that each variable of the Regional Own-Source Revenue (PAD) has a significant influence on PAD simultaneously. This can be focused on incentives such as tax benefits as a reward for compliance with retributions and services involved in Other Authorized Local Revenue, as well as incentives in the form of job training to boost the productivity of human resources in Jember Regency as the main asset for regional development.

## **REFERENCES**

(BPS), B. P. S. (2024). KABUPATEN JEMBER DALAM ANGKA 2024. In 3509.2401. <https://jemberkab.bps.go.id/id/publication/2024/02/28/06ff1b2512ce355752be8d2f/kabu>



paten-jember-dalam-angka-2024.html

(BPS), B. P. S. (2025). GRDP Of Jember Regency By Industry 2016-2020.

Adilah. (2018). Pengaruh Proporsi Pajak Daerah, Retribusi Daerah, Hasil Pengelolaan Kekayaan Daerah Yang Dipisahkan, Dan Lain-Lain Pendapatan Asli Daerah Yang Sah Terhadap Tingkat Kemandirian Keuangan Daerah (Studi Pada Kabupaten/Kota Di Provinsi Jawa Timur Periode 2012 – 2016).

Anggraeni Zahra, E., Nugraha, & Triantoro, A. (2022). Analisis Efektivitas Pajak Daerah, Retribusi Daerah, Pengelolaan Kekayaan Daerah yang Dipisahkan dan Lain-lain PAD yang Sah Terhadap Pendapatan Asli Daerah (PAD) di Provinsi Jawa Barat Tahun 2010-2020. *Journal of finance, Entrepreneurship, and Accounting Education Research*, 1(1), 51–64.

Arezda, B. (2022). Pengaruh Retribusi Daerah terhadap Pendapatan Asli Daerah Kabupaten Banyuwangi. *Remik*, 6(4), 1013–1023. <https://doi.org/10.33395/remik.v6i4.11909>

Artha, Y. D. (2017). ANALISIS FAKTOR-FAKTOR YANG MEMENGARUHI PENERIMAAN PAJAK DAERAH KABUPATEN JEMBER.

Asiva Noor Rachmayani. (2015). CAUSALITY BETWEEN TOTAL GOVERNMENT EXPENDITURE, TOTAL TAX REVENUE, AND REGIONAL INCOME IN THE CASE OF MUNICIPALITIES'/ REGENCY' LOCAL GOVERNMENT IN INDONESIA. 6.

Budi, T. S., Rahmadi, S., & Parmadi, P. (2021). Analisis pengaruh pajak daerah dan retribusi daerah terhadap belanja daerah dan pertumbuhan ekonomi Provinsi Jambi. *e-Jurnal Perspektif Ekonomi dan Pembangunan Daerah*, 10(3), 177–194. <https://doi.org/10.22437/pdpd.v10i3.16305>

Dewi, J. K., & Sri Budhi, M. K. (2018). Analisis Pengaruh Pajak Daerah, Retribusi Daerah Terhadap Tenaga Kerja Dan Pertumbuhan Ekonomi Di Kota Palangka Raya Provinsi Kalimantan Tengah. *E-Jurnal Ekonomi dan Bisnis Universitas Udayana*, 6, 1695. <https://doi.org/10.24843/eeb.2018.v07.i06.p08>

Fajrianti, N. A. (2020). EKOMBIS Sains Analisis Pengaruh Pajak Daerah dan Retribusi Daerah terhadap Pendapatan Asli Daerah Kota Magelang Tahun 2014-2018 Nurul Annisa Fajrianti. 5, 45–54.

Farida, L. S. (2019). Analisis Regresi Linier Berganda Dengan Heteroskedastisitas Melalui Pendekatan Weight Least Square (Studi Kasus Data Apbn Tahun 1976-2007). *Universitas Islam Negeri Syarif Hidayatullah Jakarta*, i–56.

Halkadri, F. (2016). Pengaruh Pajak Daerah Terhadap Pendapatan Asli Daerah (PAD) di Kota Padang Setelah Dikeluarkannya Undang-undang Otonomi Daerah. *Jurnal Praktek Bisnis*, 5, 51–66.

Harefa, K., & Tampubolon, K. (2021). PENGARUH PENERIMAAN PAJAK DAERAH DAN RETRIBUSI DAERAH TERHADAP PENINGKATAN PENDAPATAN ASLI DAERAH (PAD) (Studi Empiris Pada Kabupaten/Kota Provinsi Sumatera Utara Periode 2017-2020). *JAKPI - Jurnal Akuntansi, Keuangan & Perpajakan Indonesia*, 9(2). <https://doi.org/10.24114/jakpi.v9i2.27804>

Hartono, R., Busari, A., & Awaluddin, M. (2018). Pengaruh produk domestik regional bruto (pdrb) dan upah minimum kota (umk) terhadap penyerapan tenaga kerja. *Inovasi*, 14(1), 36–43.

Hasan, S. (2018). Sistem Perencanaan Pembangunan Dalam Penataan Hukum Nasional. *Meraja Journal*, 1(3), 55–65. [http://www.komnasham.go.id/sites/default/files/dokumen/UU\\_NO\\_39\\_TAHUN\\_1999\\_HAM\\_0.pdf](http://www.komnasham.go.id/sites/default/files/dokumen/UU_NO_39_TAHUN_1999_HAM_0.pdf)

Kusuma, M. S. R., & Iskandar, D. (2022). Pengaruh Pajak Daerah, Retribusi Daerah, Hasil Pengelolaan Kekayaan Daerah Yang Dipisahkan Dan Lain-Lain Pendapatan Daerah Yang



- Sah Terhadap Pendapatan Asli Daerah Kota Surakarta. *Advance :Jurnal Akuntansi*, 9(1), 30–40. <https://e-journal.stie-aub.ac.id/index.php/advance>
- Mahasarani, D., Yasin, M., & Wafik, A. Z. (2024). Vol. 6, No. 2, September 2024 DAMPAK PAJAK DAERAH, HASIL PENGELOLAAN KEKAYAAN DAERAH YANG DIPISAHKAN DAN LABA BUMD TERHADAP PENDAPATAN ASLI DAERAH DI NTB. 6(2), 27–32.
- Marliyanti, D. S., & Sudarsana, A. (2024). CAUSALITY BETWEEN TOTAL GOVERNMENT EXPENDITURE, TOTAL TAX REVENUE, AND REGIONAL INCOME IN THE CASE OF MUNICIPALITIES'/ REGENCY' LOCAL GOVERNMENT IN INDONESIA. 2012, 265–271.
- Mintalangi, S. S. ., & Latjandu, L. D. (2019). “Analisis Kontribusi Pajak Dan Retribusi Daerah Terhadap PAD Di Kabupaten Kepulauan Talaud.” *Jurnal EMBA (Riset Ekonomi, Manajemen, Bisnis dan Akuntansi)*, 7(4), 5841–5850.
- Mononimbar, R. W., Walewangko, E. N., & Sumual, J. (2017). Pengaruh Pajak Daerah Dan Retribusi Daerah Terhadap Pertumbuhan Ekonomi Melalui Belanja Daerah Sebagai Variabel Intervening Di Kabupaten Minahasa Selatan (2005-2014). *Jurnal Berkala Ilmiah Efisiensi*, 17(02), 48–59.
- Mulia, R. A., & Putri, R. P. (2022). Pengaruh Tingkat Kemiskinan dan Produk Domestik Regional Bruto Terhadap Kesejahteraan Masyarakat. *Jurnal Ilmiah Ekotrans & Erudisi*, 2(1), 22–33. <https://doi.org/10.69989/68ye6x37>
- Peraturan Daerah Nomor 2 Tahun 2024 Tentang Pengelolaan Keuangan Daerah (2024). <https://peraturan.bpk.go.id/Details/302772/perda-kab-jember-no-2-tahun-2024>
- Peraturan Pemerintah Nomor 35 Tahun 2023 tentang Ketentuan Umum Pajak Daerah dan Retribusi Daerah, Lembaran Negara Republik Indonesia Tahun 2023 Nomor 85 3 (2023).
- Prishardoyo, B. (2008). Analisis tingkat Pertumbuhan Ekonomi Dan Potensi ekonomi Terhadap Produk Domestik Regional Broto (PDRB) Kabupaten Pati tahun 2000 - 2005. *Jejak*, 1(1), 1–90.
- Rohendi, A. (2014). Fungsi Budgeter Dan Fungsi Regulasi Dalam Ketentuan Perpajakan Indonesia. *Jurnal Ecodemica: Jurnal Ekonomi, Manajemen, dan Bisnis*, 2(1), 119–126. <http://ejournal.bsi.ac.id/ejournal/index.php/ecodemica/article/view/1087/pdf>
- Romhadhoni, P., Faizah, D. Z., & Afifah, N. (2019). Pengaruh Produk Domestik Regional Bruto (PDRB) Daerah terhadap Pertumbuhan Ekonomi dan Tingkat Pengangguran Terbuka di Provinsi DKI Jakarta. *Jurnal Matematika Integratif*, 14(2), 113. <https://doi.org/10.24198/jmi.v14i2.19262>
- Safrita. (2014). Pengaruh Retribusi Daerah Terhadap Pendapatan Asli Daerah Kota Jayapura. *Jurnal Manajemen dan Akuntansi*, Volume 02(01), hlm. 103-104.
- Sari, D. P., & Ilyas, F. (2019). Analisis Faktor-Faktor Yang Mempengaruhi Penerimaan Pajak Daerah Di Provinsi Bengkulu. *Jurnal Akuntansi*, 6(1), 75–85. <https://doi.org/10.33369/j.akuntansi.6.1.75-85>
- Sidik, Dm. (2010). Optimalisasi Pajak Daerah Dan Retribusi Daerah Dalam Rangka Meningkatkan Kemampuan Daerah. *April*, 1–14. [https://d1wqtxs1xzle7.cloudfront.net/31029505/index.html-libre.pdf?1392227636=&response-content-disposition=inline%3B+filename%3DOptimalisasi\\_Pajak\\_Daerah\\_dan\\_Retribusi.pdf&Expires=1678082892&Signature=MwP8h7x5jqH4g5X3h92oQL8OUokAIQYzu8ogmOisgTeoC09LXpuNN](https://d1wqtxs1xzle7.cloudfront.net/31029505/index.html-libre.pdf?1392227636=&response-content-disposition=inline%3B+filename%3DOptimalisasi_Pajak_Daerah_dan_Retribusi.pdf&Expires=1678082892&Signature=MwP8h7x5jqH4g5X3h92oQL8OUokAIQYzu8ogmOisgTeoC09LXpuNN)
- Sri Mulyani, H., & Ramdini, S. A. (2021). Pengaruh Pajak Daerah, Lain-Lain Pendapatan Asli Daerah Yang Sah, Hasil Pengelolaan Kekayaan Daerah Yang Dipisahkan Dan Retribusi Daerah Terhadap Pendapatan Asli Daerah Kabupaten Majalengka Periode 2017-2019. J-



Aksi : Jurnal Akuntansi Dan Sistem Informasi, 2(2), 151–172. <https://doi.org/10.31949/j-aksi.v2i2.1613>

Vol, S. (2015). Local Taxes; Regional GDP; Panel Data; Fixed Effect Model. 4(1).

Yulia, K., & Rahmawaty, A. (2021). Pengaruh Pajak Daerah Dan Retribusi Daerah Terhadap Pendapatan Asli Daerah (Pad) Kabupaten Purwakarta. Jurnal Bisnis, 9(1), 54–66.