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THE INFLUENCE OF FINANCIAL ACCOUNTABILITY, ORGANIZATION SIZE, POPULATION QUALITY, AND ECONOMIC GROWTH ON REGIONAL TAXES IN SUMATRA

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Abstract
This research aims to analyze the relationship between financial accountability, organizational size, population quality, and economic growth with local taxes. Indonesia has experienced major fiscal decentralization since 2001. Some regions can obtain better local taxes than other regions. This paper connects local taxes with resources and accountability. These resources consist of physical resources, human resources, and financial resources. This article also estimates the impact of the Covid-19 crisis on local taxes. This research includes 154 districts/cities in Sumatra in the period 2013 to 2021. This research uses a panel method with the Common Effects Model (CEM), Fixed Effects Model (FEM), and Random Effects Model (REM). The findings conclude that financial accountability, organizational size, and population quality influence increasing local tax revenues. Economic growth is also important in supporting increased local taxes. Meanwhile, Covid-19 slowed down the increase in local taxes. The implications of this research imply that local governments must try harder to maximize the use of existing resources in the region. Physical resources can be developed by local governments themselves or provided by the central government. Human resource development must be carried out more quickly. Regional governments must increase their capacity to collect local taxes and maintain accountability to gain public trust.
Keywords*: Accountability, Covid-19 Pandemic, Economic Growth, Organization Size, Population Quality, Regional Taxes*

Abstrak
Indonesia mengalami desentralisasi fiskal yang besar sejak tahun 2001. Beberapa daerah mampu memperoleh pajak daerah yang lebih baik dibandingkan daerah lainnya. Tulisan ini menghubungkan pajak daerah dengan sumber daya dan akuntabilitasnya. Sumber daya tersebut terdiri dari sumber daya fisik, sumber daya manusia, dan sumber daya keuangan. Penelitian ini bertujuan untuk menganalisis hubungan antara akuntabilitas keuangan, ukuran organisasi, kualitas penduduk, dan pertumbuhan ekonomi dengan pajak daerah. Penelitian, ini menyertakan seluruh kabupaten/kota di Sumatra yang berjumlah 120 Kabupaten dan 34 Kota pada rentang waktu 2013 sampai dengan 2021. Data bersumber dari data BPS dan hasil audit BPK. Hasil temuan menyimpulkan bahwa akuntabilitas keuangan, ukuran organisasi, dan kualitas penduduk berpengaruh positif terhadap peningkatan penerimaan pajak daerah. Pertumbuhan ekonomi juga penting dalam mendukung peningkatan pajak daerah. Sementara itu, Covid-19 memperlambat peningkatan pajak daerah. Implikasi penelitian ini menyiratkan bahwa pemerintah daerah harus berupaya lebih keras dalam memaksimalkan pemanfaatan sumber daya yang ada di daerah. Sumber daya fisik dapat dikembangkan oleh pemerintah daerah sendiri atau disediakan oleh pemerintah pusat. Pengembangan sumber daya manusia harus dilakukan lebih cepat. Pemerintah daerah harus meningkatkan kapasitasnya dalam mengumpulkan pajak daerah serta menjaga akuntabilitasnya untuk mendapatkan kepercayaan masyarakat.
Kata Kunci: Akuntabilitas, Kualitas Penduduk, Pajak Daerah, Pandemi Covid-19, Pertumbuhan Ekonomi, Ukuran Organisasi

INTRODUCTION

The development of a region or region in Indonesia is determined by the economic conditions in that area. A country's economy is said to be experiencing development and increased growth if its current level of economic activity is higher than what was achieved previously (Yuniarti et al., 2020). The regional economy plays an important role in the development and welfare of local communities. When a regional economy grows and develops, this can create jobs, increase per capita income, and improve the quality of life for residents in the area. Therefore, the factors that influence the regional economy and design policies that support sustainable and inclusive economic growth.

The regional economy can be seen from the perspective of regional assets owned by regional governments or public entities in the region. Regional assets include various forms of wealth and property owned by regional governments, such as land, buildings, public facilities, infrastructure, and natural resources. To provide optimal services for the community, it must be supported by adequate assets (Sari & Mustanda, 2019). Regional asset analysis can provide an overview of the economic potential of a region and how these assets can contribute to the local economy.

Apart from that, the Human Development Index (HDI) can also be an indicator to measure the level of social and economic development of a region. HDI has a significant impact on economic growth (Muqorrobin & Soejoto, 2017). HDI covers three main dimensions of human development: health (measured by life expectancy at birth), education (measured by average years of schooling and school expectancy), and living standards (measured by Gross National Income per capita in purchasing power parity). A regional economy that develops sustainably will usually have a high level of HDI. The Human Development Index is an important indicator for the government and stakeholders to measure and monitor the progress and welfare of society in a region, as well as to plan policies aimed at improving the quality of life and the regional economy as a whole.

Currently, various regions in Indonesia are in the stage of recovering economic conditions after the COVID-19 pandemic. Economic recovery after COVID-19 is a big challenge because the impact of the pandemic has caused significant disruption in economic activity throughout the world. The Covid pandemic has affected various aspects of people's lives and has had widespread impacts between regions, thus disrupting the sustainability of various sectors (Abidin, 2021). Various strategies have been implemented by regional and central governments in efforts to restore the economy, such as mass vaccination, fiscal and monetary support, and so on. Tax contributions play an important role in post-Covid-19 economic recovery. Taxes are a source of government revenue that can be used to support various economic recovery programs and policies. Tax revenues can be used to fund economic recovery programs and projects, such as fiscal stimulus, social assistance, investment incentives, and infrastructure development. This program aims to encourage consumption, revive affected economic sectors, and create new jobs.

Regional finance is very important in running an organization or government (Afriza, 2020). Accountable regional financial management can be seen from the results of transparent and accountable financial reports (Jesni et al., 2022). Financial accountability refers to openness, fairness, and accuracy in reporting the financial information of an entity or organization. If local governments have efficient and accurate accounting systems, they will be able to properly track tax revenues from various sources, this can help ensure that all potential tax revenues are accounted for and collected appropriately, increasing overall local tax revenues.

Regional Tax is a mandatory contribution to autonomous regions that is owned by private individuals or entities in a coercive manner based on the law, without receiving direct compensation, and is used for regional needs for the greatest prosperity of the people (PP, 2021). In reality, each region has different regional tax revenue growth, this occurs in several provinces on the island of Sumatra as presented in Table 1.

Table 1 Realization of Regional Tax Revenue in Sumatra

No	Provinsi	2020	2021	Perubahan
1	Aceh	1.477.991.066.969,65	1.529.610.318.108	3,37%
2	Sumatera Utara	5.071.597.922.390,00	5.730.574.818.536	11,50%
3	Sumatera Barat	1.809.809.963.047,00	2.060.852.029.361	12,18%
4	Riau	2.783.421.363.943,00	3.327.500.336.695	16,35%
5	Jambi	1.292.729.048.514,00	1.558.105.416.539	17,03%
6	Sumatera Selatan	3.081.800.984.699,61	3.523.785.342.246	12,54%
7	Bengkulu	561.784.480.872,00	778.550.698.250	27,84%
8	Lampung	2.386.345.268.304,00	2.721.138.045.704	12,30%
9	Bangka Belitung	613.615.822.923,72	813.809.811.777	24,60%
10	Kepulauan Riau	1.033.430.812.844,00	1.191.202.760.957	13,24%
Total		20.112.526.734.507,00	23.235.129.578.173	

Source: Central Bureau of Statistics

According to the Financial and Development Supervisory Agency (BPKP), one indicator of the quality of financial accountability is seen from the opinion of external auditors (BPK) on the presentation of government financial reports, which consist of Central Government Financial Reports (LKPP), Ministry/Agency Financial Reports (LKKL), and Regional Government Financial Reports (LKPD) whose components include: Operational Reports, Changes in Equity Reports, Balance Sheets, Budget Realization Reports, Reports on Changes in Excess Budget Balances, Cash Flow Reports, and Notes to Financial Reports. BPK's opinion in stages consists of Unreasonable (TW), No Opinion (TMP), Reasonable with Exceptions (WDP), and the best is Reasonable Without Exceptions (WTP).

Accountability has an important role in increasing regional tax revenues. This has been supported by research by Suhendro, et.al. (2021) which shows that governance has a positive and significant effect on regional tax revenues. In several studies, factors that influence local taxes include population, GDRP, and inflation (Lumy, et.al., 2021). Apriadi & Putra's research (2023) uses profitability, institutional ownership, and company size variables for tax management. Meanwhile, (Tambunan et al., 2022) used the variables of population quality and economic development in their research as factors that improve the community's economy.

Regional tax revenues have a very important role in improving regional development and services for the community. Meanwhile, research that specifically examines the factors that influence regional tax revenues is still very limited, especially on the island of Sumatra, so further research needs to be carried out. In this research, the author focuses on variables that influence local taxes on the island of Sumatra by combining several independent variables that have been studied by previous researchers, namely the financial accountability variable, which reflects local government financial governance, organizational size, population quality, and economic growth (GRDP). The author hopes that this research can contribute to local governments, especially the province of Sumatra, in formulating policies to increase regional tax revenues.

LITERATURE REVIEW

Regional Taxes

Regional taxes play a very important role in a region. Regional taxes are a source of regional income that can be used as a tool to regulate economic activities and to equalize community income (Suhendro, et al., 2021). Regional Tax is a mandatory contribution to the region owed by individuals or bodies that is coercive based on the law without receiving direct compensation and is used for regional needs for the greatest prosperity of the people (Halim & Kusufi, 2012). Regional tax refers to a type of tax imposed by regional governments or local governments on various sources of income in their area. Regional taxes are one of the main sources of income for local governments to finance various public programs and services needed in their areas. Regional taxes play an important role in supporting regional financial autonomy and assisting regional governments in providing various public services such as education, health, infrastructure, and others for the welfare of the people in the region.

Research related to local taxes as a dependent variable was carried out by Lumy, et.al. (2021) in research entitled Analysis of Factors Affecting Regional Tax Revenues in the North Sulawesi Provincial Government.

Accountability

We often interpret accountability as responsibility. In the KBBI, accountability is translated as a condition that must be accounted for. In another sense, accountability is a form of obligation to take responsibility for the success or failure of implementing the organization's mission in achieving predetermined goals and targets, through a medium of accountability that is carried out periodically. Accountability at the government level is the government's responsibility to the community for the resources managed by the government. (Jesni et al., 2022) states that government accountability is the responsibility of the government's performance towards society. The government performance in question is the work results achieved by the government in carrying out the tasks assigned to it. Accountability is the responsibility of the trust holder to manage, report and disclose all activities related to the trust to the trust giver (Afriza, 2021). Accountability as one of the principles of good governance relates to leadership responsibility for decisions and results achieved, by the authority delegated in carrying out responsibilities for managing the organization. Accountability is the obligations of individuals or authorities who are entrusted with managing public resources and those related to them, to answer matters relating to fiscal, managerial, and program or activity accountability.

One form of government accountability in fiscal management is the preparation of regional government financial reports. The Regional Government financial report itself is a description of the entity's financial condition and performance. Financial accountability is responsibility regarding financial integrity, disclosure, and compliance with laws and regulations. Thus, financial accountability refers to the obligation and responsibility to report transparently, accurately, and honestly regarding the management and use of financial resources of an organization or entity. This includes disclosing relevant and timely financial information to stakeholders such as company owners, investors, government, and the general public. Financial accountability is critical in a variety of sectors, including the private sector, government, non-profit organizations, and public institutions. With strong financial accountability, organizations can create trust, manage risk, and better achieve their financial goals.

Accountability is one of the principles of good governance. Signaling Theory states that reports are good news, in other words, an organization that is managed well will be reflected in good reporting as well. A better level of organizational accountability will encourage public trust, as well as local government. The better the government is accountable for its financial management, the more trust the public will have, which in turn will encourage public obedience to the government, including in paying taxes. This is in line with research by Cahyadi & Jati (2016) which states that accountability influences taxpayer compliance. Other research related to accountability is research by Novatiani et al. (2019) which states that transparency and accountability influence government performance.

Accountability is closely related to reporting. Fiscal or financial accountability can be measured by the quality of financial reports. The quality of financial reports is generally reflected in audit opinions, so in this research, the author uses audit opinions as a proxy for accountability.

Organization Size

Organization size is a measure that describes how big an organization is. Organizational size can be measured in several dimensions. One measure that can be used to measure the size of an organization is the amount of wealth or assets owned by the organization. Organization size describes the amount of resources owned by the organization. The bigger an organization, the easier it is to achieve its goals.

Apriadi & Putra (2023) stated that company size influences tax management. Similar research was conducted by Damana & Suardikha (2016) which stated that organizational size influences performance. Further research by Pratiwi et al. (2020) concluded that organizational size has a positive and significant effect on organizational performance. Organizational size is related to accounting system performance. Organizations with greater resources will find it easier to achieve the desired goals. The larger the organization the organization has greater resources to achieve the desired goals.

One way that can be used to measure the size of an organization is the amount of resources the organization has. The amount of resources can be proxied by the amount of wealth or assets they own. In this research, organizational size is measured by the number of assets owned by the regional government which are reflected in the regional balance sheet.

The Quality of the Population

The quality of the population/community can be said to be the quality of the population or the quality of human resources owned by the local government. Population quality can be divided into two, namely physical quality and non-physical quality. Physical quality describes the physical condition of the population or community which includes nutritional needs, health, mortality rates, and life expectancy. Meanwhile, non-physical quality is the characteristics of the population or society from non-physical aspects which include the level of education, competence, motivation, and attitude. Population quality is a functional characteristic (capability) of the definition of population, which enables residents to meet new challenges and use socio-objective reality, not only to live in various new situations, challenges, and changes (structural, ideological, economic, social, political). , but also used for its development. About population, the ideas of quality and quantity are not mutually exclusive, but complementary and closely related.

Regional governments in Indonesia have diverse population qualities. The diverse quality of the population will have an impact on the diversity of performance achieved by each regional government. Local governments with better population quality should find it easier to achieve performance targets and organizational goals.

Population quality, which is the physical and non-physical characteristics of the population, can be measured through the human development index (HDI).

Economic Growth

Economic growth is an indicator of development success. The prosperity and progress of an economy are determined by the amount of growth indicated by changes in national output. The existence of changes in output in the economy is a short-term economic analysis. The government needs a budget to carry out its functions well and the mechanism for implementing the budget is carried out through fiscal policy. Fiscal policy reflects the size, growth, and structure of the government budget adopted by a country.

According to Todaro (2003), in a nation's economic growth, there are three main determining components, namely: (i) capital accumulation which includes all forms or types of new investment invested in land, physical equipment, and human resources; (ii) population growth which will increase the number of the workforce in the coming years; and (iii) technological progress. According to Kuznets, economic growth is an increase in the long-term capacity of a country to provide various economic goods to its population. The increase in capacity itself occurs due to technological, institutional, and ideological progress or adjustments to various demands of existing conditions.

A government with high economic growth reflects high capacity and output growth. The higher the economic growth, the more sources of income the government can explore. Regional governments with high economic growth have a good opportunity to explore regional revenue potential in the form of regional taxes.

Economic growth is usually measured by growth in national income figures or Gross Domestic Product (GDP). This measure is more relevant to use because its measurement area limits allow government policies implemented to increase the growth rate to be assessed for their effectiveness. Furthermore, what is more relevant to use is the GDP value based on constant prices rather than GDP based on current prices.

Crisis Due to the COVID-19 Pandemic

The world economy will be disrupted due to the crisis. The government, through the Ministry of Finance, has noted at least several main impacts of the spread of COVID-19 on the Indonesian economy, starting from the workforce to industrial performance in the country. This massive impact has devastated Indonesia's social and economic foundations (Widiyanto3 et al., 2023). The Covid-19 pandemic that occurred in early 2020 caused a crisis in the world. This crisis is happening all over the world and its impact is also visible in regional economies.

With the COVID-19 pandemic hitting, local governments need to issue various policies to ease the burden on the community and act as a stimulus (Wicaksono et al., 2022).

METHODS

The data used in this research is secondary data that has been provided by other parties. Data is taken from the Central Statistics Agency (BPS) via the bps.go.id website, which includes data on population quality and economic growth, accountability data obtained from the bpk.go.id website, and organizational size data, from DJPK. The dependent variable in this research is local taxes, while the independent variables analyzed are financial accountability, organizational size, population quality, economic growth, and the COVID-19 pandemic. All these variables were obtained for the Regency/City level in Sumatra with a total of 154 regencies/cities in the period 2013 to 2021 with details in Table 2.

Table 2. Research Sample

Criteria	Amount
The number of district/city at Sumatra Province	154
The number of years from 2013 to 2021	9
Total observation before adjustment	1.386
The number of data district/city that empty	-19
Total Sample	**1.367**

Accountability is represented by the opinion on Regional Government Financial Reports expressed by the Financial Audit Agency of the Republic of Indonesia. The accountability variable in this research is proxied by audit opinion on financial reports, referring to research (Rosalia & Zulkarnain, 2020). Organization size is proxied by the number of assets at the beginning of the year. These assets include all Regency/City Government assets. The proxy used refers to research conducted by (Mardiani & Asmanah, 2020), Fitriana, et.al. (2021), and Apriadi & Putra (2023). Regional government asset data was obtained from the Ministry of Finance of the Republic of Indonesia. These regional assets are expressed in per capita terms.

Meanwhile, population quality is represented by the Human Development Index (HDI), which refers to research by Tambunan et al. (2022). The HDI value is presented in percentage form. Regional economic growth is represented by Gross Regional Domestic Product at Current Prices. This GRDP proxy refers to research conducted by Lumy, et.al. (2021) and Hung & Tien (2022). To avoid side effects, the ADHB GRDP value is expressed in per capita form. The Covid-19 pandemic is expressed in the form of a dummy variable. This variable has a value of 0 for 2013 to 2019, and a value of 1 for 2020 and 2021.

For regional taxes, it is seen from regional tax revenues expressed in per capita form. The values of the regional tax variables, organizational size, and regional economic growth vary greatly. To avoid the impact of these different measures, the regional tax variables, organizational size, and regional economic growth are expressed in natural logarithm form.

Quantitative analysis in this research uses multiple regression with panel data. Panel data is data that consists of many individuals and a lot of time (Gujarati, 2004). The panel data regression approach model is used to estimate the relationship between the independent variables and the dependent variable, namely the Common Effects Model (CEM), Fixed Effects Model (FEM), and Random Effects Model (REM). From these three models, the appropriate model was selected using the Chow test (CEM and FEM), LM test (CEM and REM), and Hausman test (REM and FEM).

Analysis was carried out using the STATA application. The research model can be stated as follows:

$$ln\ Pit = b_0 + b_1 AKUNit + b_2 ln\ ASTit + b_3 IPMit + b_4 ln\ PEit + b_5 COVID + \varepsilon it$$

Ln Pit	=	Natural Logarithm of Regional Taxes
AKUNit	=	Accountability
Ln ASTit	=	Natural Logarithm of Organization Size
IPMit	=	The Quality of the Population
Ln PEit	=	Natural Logarithm of Economic Growth
COVID	=	Pandemi COVID-19
ε	=	Error
i	=	District/City
t	=	Time/Year

RESULTS AND DISCUSSION

First, we review the status of accountability in Sumatra. We use audit opinions on local government financial reports as a proxy for accountability. There are five types of audit opinions: disclaimer opinion (not providing an opinion), adverse opinion, qualified opinion, unqualified opinion with wording modifications, and unqualified opinion. Table 3 presents the audit opinion of the Indonesian Financial Audit Agency on the financial reports of regional governments in districts/cities in the Sumatra region. We can see that accountability has increased and the quality of financial reporting is better in 2021 compared to 2013. In 2021, there were 141 districts/cities that received an unqualified opinion, compared to only 32 districts/cities in 2013.

Table 3. Financial Audit Board Audit Opinion Year 2013 to 2021

Audit Opinion	Year 2013	2014	2015	2016	2017	2018	2019	2020	2021	Total
TMP	8	7	7	5	3	3				33
TW	1	2								3

WDP	92	67	71	45	35	25	19	16	13	383
WTP DPP	18	22								40
WTP	32	56	76	104	116	126	135	138	141	924
Total	151	154	154	154	154	154	154	154	154	1,383

Source: data processed

Table 4 displays the results of data collection in the form of descriptive statistics. There are 154 districts/cities in Sumatra. Data starts from 2013 to 2021. Regional taxes, regional assets, and regional economy are per capita figures. Regional taxes per capita range from IDR 4,962 to IDR 3,100,024. Meanwhile, per capita regional assets range from IDR 114,762 to IDR 67,309,740, and per capita income ranges from IDR 5,396,000 to IDR 416,705,000. Regional taxes per capita, assets per capita, and income per capita are expressed on a logarithmic scale in the calculations. The Human Development Index ranges from 56.33 to 85.71. We include a dummy variable covid-19 to control for the impact of the Covid-19 pandemic on local taxes.

Table 4. Descriptive Statistics

Variables	Mean	Std. Dev.	Min.	Max.	Obs.
P	124.7786	220.8431	.4962083	3100.024	1383
AST	9287.308	6804.284	114.7623	67309.74	1367
IPM	69.27223	4.869352	56.33	85.71	1386
PE	49420.94	48270.96	5396	416705	1386
AKUN	4.315257	1.034341	1	5	1383

Source: data processed

To select the best model, several tests were carried out. Based on the results of the Chow test, which compares Common and Fixed, the results obtained are Prob > F = 0.0000, so it can be concluded that the Fixed model is better than the Common model. Furthermore, from the LM test which compares Common and Random, the results obtained are Prob > chibar2 = 0.0000, so it is concluded that the Random model is better than the Common model. Then, the results of the Hausman test which compares the Random and Fixed models, show the results of Prob > chi2 = 0.0000, so it can be concluded that the Fixed model is better than the Random model. Thus, Table 5 presents the estimation results of the Fixed model.

Table 5. Test Results Hypothesis

Var.	Coeff.		Std. err.	t-Stat	Prob.
ln-AST	.06782403	*	.0283192	2.39	0.017
IPM	.12484461	***	.0098103	12.73	0.000
ln-PE	.86634131	***	.0591499	14.65	0.000
AKUN	.02296915	*	.0105614	2.17	0.030
Covid	-.10999122	***	.0216209	-5.09	0.000
_Cons	-14.186306	***	.5470779	-25.93	0.000
N				1367	
R2				.59655584	
Adj. R2				.54378748	
F-stat.				357.24	
Prob(F-stat.)				0.0000	

Source: data processed

The research results show that financial accountability as indicated by local government financial report opinions has a positive effect on local tax revenues. The higher the opinion obtained, the higher the local taxes. The high opinion indicates good financial accountability. Good accountability is closely related to good financial management and high trust from the public. This confirms the findings of Kautsar, et.al. (2017) which state that accountability has a very strong influence on regional tax management.

The size of the organization as reflected in regional assets has a positive effect on regional tax revenues. An increase in regional assets of 1% will increase regional taxes by 0.0678. These results are in accordance with the research by Apriadi & Putra (2023) and Fitriana et al. (2021) which states that organizational size influences tax management. A large organization size has more resources that can be utilized to develop expertise in tax management, which is then expected to increase local taxes.

The quality of human resources has a positive impact on local taxes. The higher the quality of human resources, the higher the regional taxes obtained. The quality of the population and economic development in an area can influence a community's economic system. With quality human resources, efforts to change the economy can run well (Tambunan, et. al., 2022).

The regional economy has a positive effect on regional taxes. Economic growth increases by 1%, then regional taxes will increase by 0.8663%. This is in line with the increase in the tax base due to economic improvement. If a region's Gross Domestic Product (GRDP) increases, the region's ability to pay taxes will also increase. In other words, if the economy grows, there will be many tax objects and subjects who will have an obligation to pay taxes to the local government. This situation can benefit the government in terms of increasing local government revenue sources (Sarjono et al., 2018). These results are similar to research by Saputra (2018), Aji & Nugroho (2021), Yusuf (2022), and Umniati (2022).

Meanwhile, Table 5 also shows that the Covid-19 pandemic has had a negative impact on tax revenues. The reduction in taxes occurred by 0.11 during the Covid-19 pandemic in 2020 and 2021. Wicaksono's research (2022) stated that the COVID-19 pandemic that hit, made the Regional Government create various policies that were stimulus in nature, and could result in the realization of tax revenues regions exceeded the set targets, although in general regional tax revenues have not been optimal as they should be due to the pandemic. This proves that the Covid-19 pandemic continues to have a negative impact on regional tax revenues.

This research has implications that financial accountability, organizational size, population quality, and economic growth are effective in increasing local taxes. To increase local tax revenues, the accumulation of resources (financial, physical, and human) is important.

CONCLUSIONS AND SUGGESTIONS

This research aims to analyze the influence of financial accountability variables, organizational size, population quality, economic growth, and the COVID-19 pandemic on local taxes. The object of this research is to all districts/cities in the province of Sumatra from 2013 to 2021. The research was conducted using a multiple regression method with panel data which shows the results that the variables of financial accountability, organizational size, population quality, and economic growth have a positive effect on local taxes. , while the Covid-19 pandemic has had a negative effect on local taxes.

This research is still limited to districts/cities in one island in Indonesia, so it is necessary to carry out further research with a wider locus involving all districts/cities in Indonesia.

Based on the results of this research, to increase local tax revenues, good financial accountability is important, as is resource accumulation. Local governments must expand their capacity to acquire and pool resources. The central government must allocate more resources to the Sumatra region to catch up with other regions in Indonesia, especially Java and Bali. Local governments must also pay attention to accountability. On the other hand, where the Covid-19 pandemic crisis has a negative effect on regional tax revenues, crisis prevention is very important. The government must establish crisis protocols to prevent and handle crises. Apart from that, the government must be ready to face crises and anticipate future crises.

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