



Performance of implementation of rural and urban land building tax services in financial management agency (Case study of langsa region)

Fachrurrozi¹, Budi Hartono¹, Isnaini²

¹ Master of Public Administration Program, Postgraduate Program, Universitas Medan Area, Indonesia

² Master of Law Study Program, Postgraduate Program, Universitas Medan Area, Indonesia

Abstract

This research aims to analyze the performance of the implementation of rural and urban land and building tax services (PBB-P2) by the Financial Management Agency in the Langsa Region. This research uses a qualitative approach with case studies as the main method to explore in-depth information about the process, problems, and impacts of PBB-P2 policy implementation at the local level. By collecting data through interviews, observations, and analysis of related documents, this research presents a comprehensive picture of the performance of PBB-P2 service implementation. The research results identified factors that influence the effectiveness and efficiency of implementation, including public awareness, local government policies, the quality of internal management, and supporting facilities and infrastructure. Apart from that, this research also evaluates the impact of PBB-P2 implementation on the regional economy and the level of community satisfaction. This analysis can provide important input for policy improvements and changes to improve the performance of land and building tax services, optimize regional revenues, and strengthen public participation and trust in the tax system. Thus, this research not only provides an overview of the performance of PBB-P2 implementation in the Langsa Region but also contributes to the development of policies and best practices in the context of property taxes at the local level.

Keywords: Performance. implementation, services, land and building tax

Introduction

The most visible indicator of government performance is the provision of public services. Because the quality of public services is felt by people from all walks of life, the public can directly evaluate the government's performance based on the quality of those services. Additionally, the Langsa City Government, particularly the Agency, will gain a more favorable reputation if it is successful in developing public service performance in a professional, effective, efficient, and accountable manner. The residents of Langsa City view him or her as the regional financial manager. In addition to being administrative and technical, the Langsa City Regional Financial Management Agency's services have a juridical component in the form of legal certainty and guarantees.

Providing public services such as new object registration, tax object mutation, printing a copy of the Tax Notification Letter Due (SPPT), correction of SPPT, cancellation of SPPT, objections, deductions, restitution/compensation, re-determination of the due date, Certificate of Sales Value of Tax Objects (NJOP), and consultations is one of the Langsa City Regional Financial Management Agency's implementations of public services. Other public services include BPHTB (Land and Building Rights Acquisition). Because PBB-P2 and BPHTB are two of the sources of original regional income, taxes in this sector are very important to support the financing of independent and sustainable government administration and development in the Langsa City Government. The PBB-P2 (Rural and Urban Land and Building Tax) is a tax on land and buildings that people or organizations own, control, or use. Except for areas used for plantation, forestry, and mining business activities, all land and/or buildings owned, controlled, or utilized by individuals or entities are considered rural and urban land and building tax objects.

The acquisition of rights to land and buildings is subject to the BPHTB tax. A legal act or event that results in the acquisition or possession of rights to land and/or buildings by an individual or entity is known as an acquisition of rights to land and/or buildings. The object of BPHTB is the securing of privileges to land and additional structures. Individuals or organizations that acquire rights to land and/or buildings are BPHTB subjects (Kadir, 2018; Rahayu Hs *et al.*, 2022; Siregar *et al.*, 2023) [9, 20, 23].

Taxes drive significant economic development in a region. Local taxes under Law No. According to (Safitri, 2021) [22], regional governments in Indonesia are divided into two groups: the provincial government and the regency/city government, which are given the authority to implement regional autonomy. 28 of 2009 is a mandatory contribution to the region that is owed by an individual or body that is coercive based on the law without receiving direct compensation and is used for regional needs for the greatest prosperity of the people. However, regions have been given the authority to manage their households, so the central government does not handle all government affairs. To support the growth of regional autonomy from all regional financing sources, tax revenues derived from regional income must be increased (Horota *et al.*, 2017) [5].

In addition, there are rural and urban land and building taxes included in district and city taxes. In various regions, the regionalization of rural-urban land and building taxes (PBB P2) causes happiness, sadness, and even pessimism. However, following regionalization, districts, and cities will receive all or 100% of the PBB P2 they produce, eliminating incentives or profit sharing. PBB P2 revenue of 100 percent without having to "share" it with the central government is well-received by some regions, particularly rural-to-urban-rich ones. On the other hand, the PBB P2 regionalization can be described as a disaster for regions that lack potential

because they no longer receive profit sharing or incentives (Masitoh, 2019) ^[11]. Most districts and cities in Indonesia will experience this problem. Not to mention the difficulties posed by the fact that managing PBB necessitates a significant investment in technology, costs, and human resources. Yet again, however it is, the law has been declared, so like it or not, it must be executed.

Literature Review

According to (Amalia & Fakhri, 2016) ^[1], performance is a person's overall performance over a given period when carrying out tasks, such as work standards, targets, or target criteria, that have been predetermined and agreed upon by both parties. Employee performance is more than just information for determining the company's salary or promotions (Rawis *et al.*, 2019) ^[21]. However, how can businesses develop a strategy to prevent performance declines and motivate employees? In order for businesses to determine salaries, offer promotions, and observe employee behavior, employee performance must be evaluated with the intention of providing employees with a good opportunity for their career plans in terms of strengths and weaknesses (Oktaria & Alexandro, 2020) ^[16]. "Performance rating" or "Performance appraisal" are other names for performance evaluation. According to Munandar (Elizar & Tanjung, 2018) ^[3], performance evaluation is the process of evaluating a worker or employee's personality traits, work behavior, and work results in order to support their work performance and serve as a consideration when making decisions about employment-related actions.

Performance, according to Sutrisno (Batubara, 2020) ^[2] is a person's success in completing tasks, the work results that a person or group of people in an organization can achieve in accordance with their respective authority and responsibilities, or how a person is expected to function and behave in accordance with the tasks that have been assigned to him, as well as the quantity, quality, and amount of time used in completing tasks. (Jaya, 2017) ^[8] defines performance as a record of the results produced or generated for particular job functions or activities over a specific period of time, as well as a set of behaviors that are relevant to the goals of the organization. Meanwhile, Wilson Bangun explains (Putri & Ratnasari, 2019) ^[19] that both workers and employers want to see improvements in performance. In order to boost profits and work results, employers want their employees to perform well. On the other hand, employees are interested in career advancement and self-improvement. It is generally true that improving employee performance aims to boost productivity. In other words, performance is the level of achievement of organizational goals, as defined by (Machmud, 2013) ^[10]. Performance is defined as the level of achievement of results, or "the degree of accomplishment."

According to this definition, performance can be used to determine an organization's level of success. The benchmark for determining whether an organization's performance is good or bad is the achievement of its goals. "Implementation is the implementation of basic policy decisions, typically in the form of laws, but can also take the form of orders or decisions of important executive bodies or judicial decisions," (Sunarti, 2016) ^[25] states. As per (Nurdin *et al.*, 2021) ^[13] "Implementation is a process in the form of a series of activities, namely beginning with a policy to achieve a goal and transforming the policy into a program

and project." In accordance with (IX, n.d.) decision-making, strategic and operational steps, or policies becoming a reality in order to achieve the goals of the program that was originally determined are all part of the implementation process for school programs or established policies. "Implementation is the efforts made to implement all plans and policies that have been formulated and determined by completing all the necessary tools, who will carry them out, where they will be implemented, and when they will start," says (Oktabela, 2019) ^[15]. "Implementation is the effort made to implement all plans and policies."

The Land and Building Tax, as stated by (FIKRI, 2018) ^[4], is a tax on immovable property; consequently, the object is what matters, and the condition or status of the person or entity used as the subject is irrelevant and has no bearing on the amount of the tax. As a result, it is referred to as an objective tax, and the condition of the subject (who pays) has no bearing on the amount of the tax. The surface of the earth is comprised of land, inland waters, and the sea in district or city areas, such as fields of rice, gardens, land, yards, mines, swamps, and other things. NJOP serves as the foundation for the Rural and Urban Land and Building Tax. By decree of the Regional Head, NJOP is set every three years. The NJOP determination can be made once a year, with the exception of certain areas where developments result in a significant increase. NJOP is determined by the Regent or Mayor in accordance with the Minister of Finance's decree for each region. PBB P2 is an official assessment, but some people also refer to it as a semi-self assessment or self-declaration when taxpayers fill out SPOP or LSPOP to report their tax assets. As a result, it is the responsibility of the tax authorities to notify the taxpayer of the amount of tax owed.

The most common way of deciding the duty payable begins with enrollment, information assortment, and appraisal exercises. A taxpayer's activity of reporting his tax object is known as registration. In the meantime, data collection is the process by which tax authorities directly collect data on tax subjects and objects. Essentially, the law requires each citizen to report their assessment objects. However, the government is carrying out data collection activities due to the fact that the conditions of tax subjects are extremely varied—both in terms of their level of education and where tax subjects and taxpayers reside—across Indonesia. The SPOP should be filled in obviously, accurately, and totally, marked, and submitted to the Provincial Head, whose functioning region incorporates the area of the assessment object, no later than 30 (thirty) working days after the date the SPOP is received by the expense subject (Nurjanah, 2013). After SPOP and LSPOP have been recorded in the SISMIOP database, SISMIOP will automatically calculate the amount of tax owed. What should not be neglected is that the expense specialists should initially record or figure out what the NJOP is for each land value zone in every town or sub-locality as a material for deciding the land worth of each duty object. In the meantime, in order to determine the building value for each tax object whose LSPOP has been recorded, the tax authorities must first record the amount of material prices, wage prices, and building facility prices for each district. In addition, once the SPOP/LSPOP, ZNT/NIR code, and wage and material price list have been recorded, SISMIOP will automatically calculate the amount of tax due on each tax object.

According to (Islamiati, n.d.), the maturity period for PBB SPPT is six months, while the maturity period for SKP is one month from receipt. The Special Recipient Treasurer at the Regional Treasury or another location designated by the Regent or Mayor must receive and record all tax payments in full using the SSPD. Tax payments made at a different location must be deposited into the regional Treasury within one hour or the time specified by the mayor or official, whichever comes first. It is essential to pay close attention and keep in mind that there have been numerous instances of "naughty" collection officers up until this point, including failing to deposit the proceeds of their PBB collection at the payment point so that the receipts do not go to the state or regional treasury.

Methods

The objective of the author's qualitative research is to investigate the issue of poor bureaucratic performance in rural land and building tax services. This study employs a qualitative methodology. According to (Sugiyono, 2016)^[24], the qualitative research method examines the condition of natural objects using the researcher as the primary instrument, triangulation (combination) data collection techniques, inductive data analysis, and qualitative research results that emphasize meaning rather than generalization.

The strategy utilized in this exploration is an illustrative examination technique, to be specific, telling and deciphering information connecting with realities, conditions, pointers, and peculiarities that happened during the exploration and introducing all things considered (Prof. Dr. Sugiyono, 2017)^[18]. In this examination, the scientist focuses on a human-to-human methodology; the specialist will have more contact with individuals at the exploration site. The researcher used this research approach to obtain actual data in order to obtain data related to this research problem, specifically regarding implementation performance in improving Rural and Urban Land and Building Tax Bureaucracy services (PBB P2) at the Langsa City Regional Financial Management Agency.

According to the method (Miles & Huberman, 1992)^[12], data collection techniques include data collection instruments and tools chosen and utilized by researchers in their data collection activities to make these activities systematic and simpler. Data collection techniques can also be used by researchers to collect data. In this study, observation was used to collect data. Specifically, non-participant observation, in which the researcher is merely an impartial observer and not a participant, The researcher is both an instrument and a data collector in this study. The methods used to collect data are as follows: 1) Interview, observation, and documentation

Discussion

Langsa was an administrative city formed on the basis of Government Regulation Number 64 of 1991, dated October 22, 1991, and inaugurated by the Minister of Home Affairs of the Republic of Indonesia on April 2, 1992. Prior to being declared a city, Langsa was a part of East Aceh Regency, with Langsa as the district capital. Then, as per the improvement of Nanggroe Aceh Darussalam Territory both as far as culture, legislative issues, and financial matters, this region is progressively expected to foster itself, particularly as far as government, so that in 2001 Langsa City was shaped, which is a division of East Aceh Regime

in view of Regulation Number 3 of the Year 2001 on June 21, 2001, and the introduction was held in Jakarta on October 17, 2001, by the Clergyman of Home Undertakings for the benefit of the Leader of the Republic of Indonesia, the primary Chairman, specifically H. Azhari Aziz, SH, MM, who was initiated by the Legislative head of Nanggroe Aceh Darussalam on November 2, 2001, in Banda Aceh.

Additionally, as the definitive mayor of Pilkadasung results from 2006, Drs. Zulkifli Zainon, MM, who was initiated by the legislative leader of Nanggroe Aceh Darussalam on Walk 14 2007 in Langsa. There were 45 villages (gampong) and six sub-districts when Langsa City was first formed. These three sub-districts were West Langsa District, East Langsa District, and Langsa City District. Following that, it was divided into five sub-districts according to Langsa City Qanun No. 5 of 2007 concerning the Foundation of Langsa Lama and Langsa Baro Regions. East Langsa and West Langsa are divided into the two new sub-districts. Following that, in accordance with Qanun No. 4, The village grew to include 66 villages in 2010. The results of the Central Statistics Agency's (BPS) 2022 population survey show that there are 192,630 people living in Langsa City, with a sex ratio of 100.99% and 96,788 men to 95,842 women. With a population density of 803 people per km², the dependency ratio of Langsa City will be 42.11 percent in 2022. This means that every 100 people of working age (those who are considered productive) will have 42 dependents who are not yet productive and are considered unproductive. Langsa City has a population growth rate of 1.99%. Again, Langsa City is one of the most youthful, independent urban communities in Aceh Region. Geologically, the Langsa City region has an essential position, both from a financial and socio-social point of view. Having likely been in the fields of industry, exchange, and farming, Langsa City has great possibilities for satisfying homegrown and unfamiliar business sectors.

Performance of Implementation of Rural and Urban Land and Building Tax Services in Financial Management Agencies

The maturity period for PBB SPPT is six months, while the maturity period for SKP is one month from the time it is received by the taxpayer. Using the Special Recipient Treasurer at the Regional Treasury or another location designated by the Regent and recorded in the Receipt Book, tax payments must be made immediately and in full. Tax payments made at a different location must be deposited into the regional Treasury within one hour or the time specified by the mayor or official, whichever comes first. It is essential to pay close attention and keep in mind that there have been numerous instances of "naughty" collection officers up until this point, including failing to deposit the proceeds of their PBB collection at the payment point so that the receipts do not go to the state or regional treasury.

A taxpayer who fails to pay their taxes on time will be assessed a penalty of 2% per month for a maximum of 24 months. After a warning or similar letter has been sent, active collection can be carried out if the tax is not paid by the due date. Dynamic assortment is completed by giving a power letter, which can then be seized, unloaded, etc. A special officer, a tax bailiff, is required for active collection activities. Accordingly, the territorial government additionally needs to get HR ready for bailiffs, aside from planning utilitarian PBB assessor officials and consule

administrators. To uncover execution, specialists utilized the hypothesis introduced by Pollitt & Bouckaert (2003)^[17] that benchmarks for administrative execution should be visible through importance, productivity, viability, utility (value), and life span. In this model, a program or organization's effectiveness is measured by comparing its goals to interim and final results (impact), or the impact it has. Proficiency is estimated by contrasting information and results.

1. Relevance, or measuring the connection or relevance between needs and the goals that have been set. A number of steps have been taken by Langsa City Regional Financial Management Agency employees to ensure they work as well as possible. Rural and urban land and building tax services at the Langsa City Regional Financial Management Agency have basically met the needs of the community. The services provided have also measured the linkage or relevance between needs and the objectives formulated and are in accordance with the mechanisms, procedures, and implementation arrangements implemented so far.
2. Efficiency, namely the comparison between service output and input. If the service bureaucracy can provide input such as costs and service time that makes things easier for service users, the service will ideally be efficient. An ideal bureaucracy must also be able to provide high-quality service products on the output side, especially in terms of costs and service time. On the input side, efficiency is used to determine how easy it is for people to access the service system. An ideal bureaucracy must also be able to provide high-quality service products on the output side, especially in terms of costs and service time. On the input side, efficiency is used to determine how easy it is for people to access the service system. Based on the interview results, it can also be concluded that the current system will be better and more effective if a study and evaluation are carried out on SOPs that can facilitate access and fulfill community needs when the P2 PBB deposit or settlement is implemented.
3. The extent to which goals, intermediate results (results), and final results (impact) are compatible is called effectiveness. Rural and urban land and building tax services (PBB P2) carried out by the Langsa City Regional Financial Management Agency (BPKD) have been effective. This can be seen in the level of conformity between goals, intermediate outcomes (results), and final outcomes (impacts). It can be said that all parties agree that the services provided always show satisfactory results, and all people who apply for PBB P2 tax payments can be well resolved.
4. Utility and policy, namely measuring usefulness and sustainability between needs and final outcomes (impacts). The usefulness and sustainability of rural and urban land and building tax services have met the needs of the community with maximum final outcomes (impacts). The community also hopes that this program will continue and can become a medium for the community to find out information about PBB P2 and the process of paying off PBB P2 for the community, as well as that a percentage of the proceeds from PBB P2 will be used for regional development.

First of all, public awareness of the obligation to pay PBB-P2 is still a major challenge. It was found that a lack of

community participation in understanding and complying with property tax obligations can harm the effectiveness of tax collection. Therefore, it is recommended that maximum efforts be made to increase public understanding through more intensive and easily accessible educational campaigns. Furthermore, local government policies apparently have a significant role in the successful implementation of PBB-P2. Recommendations are proposed to evaluate supporting policies, including incentives for compliant taxpayers and consistent law enforcement. This is expected to create an environment that supports and motivates people to comply with their tax obligations. The quality of the Financial Management Agency's internal management also proved to be a key factor. Administrative process efficiency, data accuracy, and transparency are important elements in determining performance. Therefore, it is recommended to improve the quality of internal management through personnel training and investment in information technology to improve PBB-P2 data collection and processing processes.

Information technology infrastructure and adequate personnel support also play an important role in improving the efficiency of PBB-P2 implementation. Appropriate investment in facilities and infrastructure is expected to support the data collection and processing process optimally. The positive regional economic impact related to increasing regional income also needs to be carefully considered. A careful evaluation needs to be carried out to ensure that the increase in income does not harm the small and medium business sector or people's purchasing power. A balance between increasing income and socio-economic impact needs to be achieved. The level of community satisfaction is an important benchmark in evaluating the performance of PBB-P2 services. Therefore, it is recommended to strengthen participatory mechanisms to increase public understanding and acceptance of the tax system. It is hoped that the various recommendations put forward, such as improving educational campaigns, revising incentive policies, and increasing coordination between agencies, can be implemented to improve the performance of PBB-P2 implementation in the Langsa Region as a whole. The implications of these recommendations are expected to make a positive contribution to increasing the effectiveness and efficiency of land and building tax services at the local level.

Conclusion

The Langsa City Regional Financial Management Agency's implementation of rural and urban land and building tax services can be measured and performs well, meeting the four studied elements. The Langsa City Regional Financial Management Agency's (BPKD) relevance of services regarding rural and urban land and building taxes has largely satisfied the community's requirements. Services have been provided to measure the connection or relevance between the needs that have been formulated and the objectives, in accordance with the mechanisms, procedures, and implementation procedures that have been implemented thus far. On the output side, a perfect bureaucracy must also be capable of providing high-quality service products, particularly in terms of costs and service time. Efficiency is used to determine how simple it is for people to access the service system on the input side. The rural and urban land and building tax services provided by the Langsa City

Regional Financial Management Agency are generally effective in terms of the ratio of service input to output.

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