

# The Optimization Strategy of Restaurant Tax Collection in The Government of Sleman District, 2013 - 2015

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## ABSTRACT

*The purpose of this paper is to present the results of an in-depth analysis of the strategic factors that have influence the development of restaurant taxes in Sleman Regency Government, namely a summary of the internal strategic factor analysis (IFAS) and a summary of the External Strategic Factor Analysis (EFAS) from this research. This paper aims to provide an overview of IFAS and EFAS, focusing on the key factors that affect the development and implementation of the strategy, and to provide a reference for the strategic planning of the restaurant tax. The research method used in this research is descriptive qualitative. Data was obtained through interviews, questionnaires and documentation studies. The research data was processed, then a SWOT analysis was carried out. By identifying opportunities, threats, strengths and weaknesses with analysis of external and internal factors, the right strategy has been produced for the Sleman Regency Government, namely the strategy of using strengths to take advantage of opportunities (Strength Opportunity).*

**Keywords:** restaurant tax, SWOT analysis, strategy

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## 1. INTRODUCTION

The target setting in the Regional Government is not based on the actual potential, but only on predictions without proper calculation, in fact, not a few regions set targets based only on a 10% increase from the previous year, without considering the factors that influence it. In addition, as a result of the lack of services to the community for several types of services, it has resulted in the reluctance of the community to pay the required taxes and levies, so that revenue from this sector is not optimal.

On the basis of these main reasons, namely the tendency of Regional Governments to make efforts to increase regional income that do not pay attention to the dimensions of community capacity and the economic impact, especially on investment, and there are still potential income from existing sources that have not been optimized, it is necessary to carry out an assessment as material. for the formulation of potential empowerment policies for local original income.

In the last three years restaurant tax has always increased, but there are still many tax potentials that have not been optimized by the Sleman Regency Regional Revenue Service. According to the findings of the restaurant tax audit in Sleman Regency in 2014 and 2015, there are still underpayments of taxpayers on the auditors' examination.

From the data on the results of the audit findings on the restaurant taxpayer in 2014 there was still an underpayment of Rp. 369,501,815, while in 2015 there was still an underpayment of Rp. 295,055,661, apart from that there is an additional administrative sanction of 2% per month in accordance with Article 13 paragraph 3 and a fine of 100% from underpayment of tax in accordance with Article 13 paragraph 4 of Sleman Regency Regulation No. 2 of 2011 concerning restaurant tax. Based on the data on underpayment of

taxpayers, researchers are interested in conducting this research because the restaurant tax collected by the Regional Revenue Service is still not optimal.

## 2. METHODS

The formulation of this strategy is basically not just a data collection activity, but also a classifying activity. At this stage the data is divided into two, namely external and internal data. In the evaluation of the strategic factors used are the external strategic factor matrix model and the internal strategic factor matrix. After determining the strengths and weaknesses between internal and external factors, the results of the analysis are compiled through an Internal Factor Evaluation (IFE) and External Factor Evaluation (EFE) procedure. The goal is to see how many positions each factor has included in the strengths, weaknesses, opportunities or challenges after weighting, rating, and assessment.

The data used consists of primary data and secondary data. Survey research was conducted to collect primary data through distributing questionnaires to 24 respondents who were selected by purposive sampling, meaning that the informants were selected based on the consideration that the informants knew well about the factors and other related matters with the restaurant tax collection optimization strategy. The distribution of this questionnaire aims to obtain information about weighting, rating, and assessment that will be used in the next analysis stage.

Meanwhile, secondary data collection was conducted at the Regional Revenue Service of Sleman Regency to obtain data on the number and classification of restaurants in Sleman Regency. The data taken are time series data for the last three years, namely from 2013-2015.

## 3. RESULTS AND DISCUSSION

### A. Matrix Internal Strategic Factors Analysis Summary (IFAS)

The results of the Internal Strategic Factors Analysis Summary (IFAS) analysis in addition to getting the largest order of scores which are used as a determinant of the strength factors that affect income from the restaurant tax sector in Sleman Regency, also to find out internal weaknesses which greatly affect the acceleration of target achievement from Regency Restaurant Tax Revenue Sleman. To determine the order of the greatest score is done by weighting and seeing the urgency of each factor. The weighting and rating are based on the results of distributing questionnaires. After the respondents give weight based on the criteria, then normalization is carried out for each factor. After that, processing is carried out according to the provisions used by Freddy Rangkuti (the total weight in the IFAS matrix is 1.00)

Table 1. Internal Strategic Factors Analysis Summary (IFAS)

Factor	Weight	Rating	Score
<b>Power</b>			
<b>The availability of Regional Regulation (Perda) of Sleman Regency which guarantees and regulates various activities of collecting restaurant taxes in Sleman Regency</b>	0.1398	2.9725	0.4156
<b>Support and roles from various agencies and institutions in Sleman Regency</b>	0.0989	2,9244	0.2894
<b>Availability of adequate human resources in restaurant tax collection</b>	0.1504	3,8421	0.5777

<b>Distribution of training that has been attended by employees at the Sleman Regency Regional Revenue Service</b>	0.1082	2,9346	0.3174
<b>The potential of the availability of restaurant accommodation in Sleman Regency</b>	0.1213	2,0583	0.2498
<b>The economic growth of Sleman Regency has increased significantly from year to year, especially from the tourism sector (restaurant tax).</b>	0.1414	2,9583	0.4182
<b>Sub-Total</b>	<b>0.7600</b>	<b>17,6902</b>	<b>2,2679</b>
<b>Weakness</b>			
<b>Not yet optimal system and procedures for restaurant tax collection in Sleman Regency</b>	0.0448	2,2083	0.0990
<b>There is still a lack of professionals in the taxation sector</b>	0.0475	2,7083	0.1286
<b>Work environment conditions in the Sleman Regency Regional Revenue Service</b>	0.0607	3,7383	0.2268
<b>The budget allocation for Dipenda from the Sleman Regency APBD is still minimal</b>	0.0870	2,9688	0.2584
<b>Sub-Total</b>	<b>0.2400</b>	<b>11,6238</b>	<b>0.7129</b>
<b>Total number</b>	<b>1,0000</b>	<b>29,314</b>	<b>2,9808</b>

Source: Analysis Results, 2017

The value categories for this IFAS matrix are: Weak: 1.00-1.99, Average: 2.00-2.99, Strong: 3.00-4.00. From the analysis results, it can be seen that the value for IFAS Sleman Regency in increasing Restaurant Tax revenue is in position average (2,9808). These results indicate that the internal position of Sleman Regency has a strong ability to develop its potential or strength in overcoming existing weaknesses.

Based on the calculation results, the factors that will be input in the SWOT matrix can be determined (at the next analysis stage). Factors taken are 5 factors that have a potential value from their weighting. For strength, the factors taken are 5 factors that have the greatest weight, and for weaknesses because the factors found are less than 5, all of them are included in the next analysis stage.

So, the internal factors that are input in this SWOT matrix analysis are:

**Power:**(1) Availability of Regional Regulation (Perda) of Sleman Regency which guarantees and regulates various restaurant tax collection activities in Sleman Regency; (2) Support and roles from various agencies and institutions in Sleman Regency; (3) Availability of adequate human resources in collecting restaurant taxes; (4) Distribution of training that has been attended by employees in the Regional Revenue Service of Sleman Regency; and (5) The economic growth of Sleman Regency from year to year has increased significantly, especially from the tourism sector (restaurant tax).

**Weakness:**(1) The system and procedures for collecting restaurant tax in Sleman Regency are not yet optimal; (2) There is still a lack of professionals in the taxation sector; (3) Conditions of work environment in the Regional Revenue Service of Sleman Regency; and (4) The budget allocation for Dipenda from APBD Sleman Regency is still minimal.

**B. Matrix External Strategic Factors Analysis Summary (EFAS)**

The results of the External Strategic Factors Analysis Summary (EFAS) analysis are not only to get the biggest score order which is the opportunity in Sleman Regency, but also to find out the challenges that have a big influence on the achievement of the Sleman Regency Restaurant Tax. Where to determine the order of the largest score is done by weighting and seeing the urgency of the challenge. The weighting and rating are also based on the results of distributing questionnaires. After the respondent gives weight based on the criteria, then normalization is carried out for each factor. After that, processing is carried out according to the provisions used by Freddy Rangkuti (the total weight in the EFAS matrix is 1.00), so that the following weights are obtained:

Table 2. External Strategic Factors Analysis Summary (EFAS)

Factor	Weight	Rating	Score
<b>Opportunity</b>			
The potential for various tourism attractions in Sleman Regency	0.1274	2,0294	0.2585
Sleman Regency tourism in terms of the national scope and DIY Province is still a tourist magnet for many domestic and foreign tourists.	0.1136	1,6382	0.1862
Sleman Regency tourism in terms of the national scope and DIY Province is still a tourist magnet for many domestic and foreign tourists.	0.1369	2,8750	0.3936
Opportunity from the existence of Adisucipto Airport which is close and facilitates the arrival of tourists to Sleman Regency	0.1487	2,8254	0.4202
The number of tourist visits is increasing, both local and foreign, with the various tourist attractions in Sleman Regency	0.1308	2,8314	0.3703
Progress and utilization of science and technology	0.1534	3,0833	0.4730
<b>Sub-Total</b>	<b>0.8108</b>	<b>15,2828</b>	<b>2,1017</b>
<b>Challenge</b>			
Many restaurant taxpayers do not report actual turnover	0.0611	3,6545	0.2233
The economic crisis, which led to inflation, greatly affected restaurant tax collection.	0.0682	3,7917	0.2586
Issues of global terrorism, security and health problems (epidemics) and other social disorders.	0.0599	3,5695	0.2138
<b>Sub-Total</b>	<b>0.1892</b>	<b>11,016</b>	<b>0.6957</b>
<b>Total number</b>	<b>1,0000</b>	<b>26,298</b>	<b>2,7974</b>
		<b>5</b>	

Source: Analysis Results, 2017

The value categories for this EFAS matrix are: Weak: 1.00-1.99, Average: 2.00-2.99, Strong: 3.00-4.00. From the analysis, it can be seen that the EFAS value for Sleman Regency in increasing Restaurant Tax revenue is in the position of rata (2,7974). This shows that externally Sleman Regency is able to take advantage of existing opportunities and avoid

existing challenges. The value of each matrix above shows how Sleman Regency reacts to its internal and external factors.

Based on the results of the above calculations, it can be determined the factors that will be input in the SWOT matrix (at the next analysis stage). Factors taken are 5 factors that have a potential value from their weighting. For opportunities, the factors taken are 5 factors that have the greatest weight, and for challenges because the factors found are less than 5, all of them are included in the next analysis stage.

So the external factors that are input in this SWOT matrix analysis are:

**Opportunities:**(1) The potential for various tourism attractions in Sleman Regency; (2) Tourism in Sleman Regency in terms of national scope and Yogyakarta Province is still a tourist magnet for many domestic and foreign tourists; (3) Opportunity from the existence of Adisucipto Airport which is close and facilitates the arrival of tourists to Sleman Regency; (4) The increasing number of tourist visits, both local and foreign, with the various tourist attractions in Sleman Regency; and (5) Advancement and utilization of science and technology.

**Threat:**(1) Many restaurant taxpayers do not report actual turnover; (2) The economic crisis, which led to inflation, greatly affected restaurant tax collection; and (3) Issues of global terrorism, security and health problems (epidemics) and other social disorders.

Table 3. SWOT Analysis Matrix

		Strength					Weakness			
		The availability of Regional Regulation (Perda) of Sleman Regency which guarantees and regulates various activities of collecting restaurant taxes in Sleman Regency	Support and roles from various agencies and institutions in Sleman Regency	Availability of adequate human resources in restaurant tax collection	Distribution of training that has been attended by employees at the Sleman Regency Regional Revenue Service	The economic growth of Sleman Regency has increased significantly from year to year, especially from the tourism sector (restaurant tax).	Not yet optimal system and procedures for restaurant tax collection in Sleman Regency	There is still a lack of professionals in the taxation sector	Work environment conditions in the Sleman Regency Regional Revenue Service	The budget allocation for Dipenda from the Sleman Regency APBD is still minimal
Opportunity		1	2	3	4	5	1	2	3	4
The potential for various tourism attractions in Sleman Regency	1	Strategy - SO					Strategy - WO			
Sleman Regency tourism in terms of the national scope and DIY Province is still a tourist magnet for many domestic and foreign tourists.	2	a. Increase taxpayer participation in implementing restaurant tax collection through counseling to taxpayers (S1, S2, S3, S5; O1, O6);					a. Regulating the system and procedures for collecting restaurant tax in Sleman Regency (W1; O5)			
Opportunity from the existence of Adisucipto Airport which is close and facilitates the arrival of tourists to Sleman Regency	3	b. Increase the promotion of the existence of restaurants in Sleman Regency by utilizing the development of information systems with more effective promotional qualities. (S2, S4, S5; O3, O5);					b. Improving the quality of human resources that are inadequate by providing regular training in taxation and updating of data, to improve capabilities and skills in order to provide optimal services. (W2; O4, O5)			
The number of tourist visits is increasing, both local and foreign, with the various tourist attractions in Sleman Regency	4	c. Benefit from the support of the licensing office regarding the latest data on restaurant taxpayers to increase tax revenue with adequate human resources. (S2, S3, S4, S5; O3, O4);					c. Establishing a new strategy in collecting restaurant taxes, through collaboration with other agencies and institutions in the Sleman Regency environment to design development programs according to the demands of the community's needs. (W1; O2, O5)			
Progress and utilization of science and technology	5	d. Utilization of information technology in the implementation, supervision and control of restaurant tax collection. (S2, S3, S5; O5)					d. Improve the arrangement of the work environment and the arrangement of tourism optimally and increase the budget for tourism through assistance from the Provincial Government and the Central Government. (W3, W4; O1, O2, O4, O5)			

Source: Analysis Results, 2017

Table 4. SWOT Analysis Matrix (Continued)

Strength					Weakness			
The availability of Regional Regulation (Perda) of Sleman Regency which guarantees and regulates various activities of collecting restaurant taxes in Sleman Regency	Support and roles from various agencies and institutions in Sleman Regency	Availability of adequate human resources in restaurant tax collection	Distribution of training that has been attended by employees at the Sleman Regency Regional Revenue Service	The economic growth of Sleman Regency has increased significantly from year to year, especially from the tourism sector (restaurant tax).	Not yet optimal system and procedures for restaurant tax collection in Sleman Regency	There is still a lack of professionals in the taxation sector	Work environment conditions in the Sleman Regency Regional Revenue Service	The budget allocation for Dipenda from the Sleman Regency APBD is still minimal
1	2	3	4	5	1	2	3	4

Threat (Threath)		Strategy - ST	Strategy - WT
Many restaurant taxpayers do not report actual turnover	1	a. Increasing cooperation and coordination between local governments and various related tourism entrepreneurs to build safe, comfortable, sustainable and sustainable tourism. (S1, S2, S4, S5; T1, T3);	a. Facing the tendency of restaurant taxpayers who do not report their turnover is done by improving the quality of human resources, strengthening coordination, optimizing awareness and law enforcement. (W2; T1)
The economic crisis, which led to inflation, greatly affected restaurant tax collection.	2	b. Improve the image and quality of tourism and restaurants in Sleman Regency in order to be able to compete with other developed areas. (S2, S4, S5; T2);	b. Improve the quality of the work environment and be alert to various things that can disturb order, security and peace. (W3; T3)
Issues of global terrorism, security and health problems (epidemics) and other social disorders.	3	c. Socializing and briefing restaurant taxpayers on the latest regional tax regulations. (S1, S3; T1) d. Directing development aimed at growing the regional economy, increasing foreign exchange, encouraging regional development, expanding and providing employment and business opportunities that can improve the welfare of the wider community, as well as enrich and strengthen the nation's culture. (S2, S5; T2, T3)	c. Increase the budget allocation for the tourism sector to be used for the development of tourism potential in Sleman Regency to attract domestic and foreign tourists. (W4; T2, T3) d. Opening up opportunities for domestic and foreign investors or tourism entrepreneurs to invest in tourism development in Sleman Regency. (W4; T2)

Source: Analysis Results, 2017

Based on the SWOT Analysis Matrix, it can be concluded that the strategies to be used are as follows:

**1. Strategies for Using Strength to Seize Opportunities (SO)**

- a. Increase the participation of taxpayers in the implementation of restaurant tax collection through counseling for taxpayers.
- b. Increase the promotion of the existence of restaurants in Sleman Regency by utilizing the development of information systems with more effective promotional qualities.
- c. Benefit from the support of the licensing office regarding the latest data on restaurant taxpayers to increase tax revenue with adequate human resources.
- d. Utilization of information technology in the implementation, supervision and control of restaurant tax collection.

**2. Minimizing Weakness Strategies to Seize Opportunities (WO)**

- a. Control of the Sleman Regency restaurant tax collection system and procedures.
- b. Improving the quality of human resources that are inadequate by providing regular training in taxation and updating of data, to improve capabilities and skills in order to provide optimal services.
- c. Establishing a new strategy in collecting restaurant taxes, through collaboration with other agencies and institutions in the Sleman Regency environment to design development programs according to the demands of the community's needs.
- d. Improve the arrangement of the work environment and the arrangement of tourism optimally and increase the budget for tourism through assistance from the Provincial Government and the Central Government.

**3. Strategies for Leveraging Strengths to Overcome Threats (ST)**

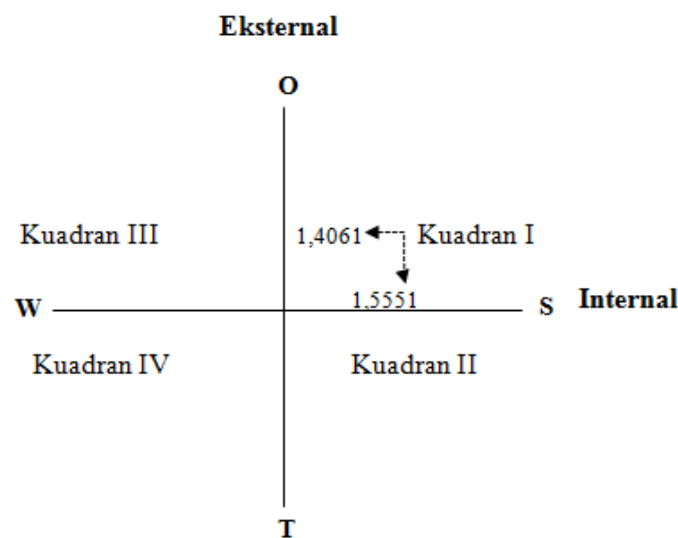
- a. Increasing cooperation and coordination between local governments and various related tourism entrepreneurs to build safe, comfortable, sustainable and sustainable tourism.
- b. Improve the image and quality of tourism and restaurants in Sleman Regency in order to be able to compete with other developed areas.
- c. Socializing and briefing restaurant taxpayers on the latest regional tax regulations.
- d. Directing development aimed at growing the regional economy, increasing foreign exchange, encouraging regional development, expanding and providing employment and business opportunities that can improve the welfare of the wider community, as well as enrich and strengthen the nation's culture.

**4. Weakness Minimizing Strategies to Avoid Threats (WT)**

- a. Facing the tendency of restaurant taxpayers to underreport their turnover is done by improving the quality of human resources, strengthening coordination, optimizing awareness and law enforcement.
- b. Improve the quality of the work environment and be alert to various things that can disturb order, security and peace.
- c. Increase the budget allocation for the tourism sector to be used for the development of tourism potential in Sleman Regency to attract domestic and foreign tourists.
- d. Open opportunities for domestic and foreign investors or tourism entrepreneurs to invest in tourism development in Sleman Regency.



Diagram 1. SWOT Analysis Quadrant Results



From the SWOT analysis, it can be concluded that the position of the internal factors, namely the strength factor has a value of 2.2679 which is reduced by the weakness factor which has a value of 0.7129 so the total internal factor becomes 1.5551.

$$\text{Internal factors: } 2.2679 - 0.7129 = \mathbf{1.5551}$$

From the SWOT analysis, it can be concluded that the position of the external factors, namely the opportunity factor, has a value of 2.1017 which is reduced by the threat factor which has a value of 0.6957, so the total internal factor becomes 1.4061.

$$\text{External Factors: } 2.1017 - 0.6957 = \mathbf{1.4061}$$

From the diagram above it can be concluded that internal factors and external factors are in the position of Quadrant I which supports the SO strategy, namely using strength to take advantage of opportunities, these results indicate that the internal position of the Regional Revenue Service of Sleman Regency has a strong ability to develop its potential or strengths in overcoming weaknesses. which exists. The diagram above also shows how the Sleman Regency Regional Revenue Service reacts to its internal and external factors. The strategy adopted in this context is to support an aggressive growth policy (*growth oriented strategy*).

#### 4. CONCLUSION

Based on the research results, the following conclusions can be drawn:

- 1) The existence of clear legal rules in implementing restaurant tax in Sleman Regency and fines for late tax reporting can minimize fraudulent taxpayers in reporting the turnover received from consumers, the number of employees who are less than ideal with the large number of restaurant taxpayers will result in less optimal handling tax, even though the distribution of training is in accordance with work procedures and procedures. The working environment conditions in the Sleman Regency Regional Revenue Service must be improved so that employees can work well.
- 2) The strategy that can be recommended to the Sleman Regency Regional Revenue Service in order to optimize restaurant tax collection in Sleman Regency is the Strengths Opportunities (SO) Strategy.

- a. Increase the participation of taxpayers in the implementation of restaurant tax collection through counseling for taxpayers.
- b. Increase the promotion of the existence of restaurants in Sleman Regency by utilizing the development of information systems with more effective promotional qualities.
- c. Benefit from the support of the licensing office regarding the latest data on restaurant taxpayers to increase tax revenue with adequate human resources.
- d. Utilization of information technology in the implementation, supervision and control of restaurant tax collection.

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