

The Role of Restaurant Taxes In Increasing Regional Revenue In Sleman

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Informasi Artikel	Abstract
E-ISSN : 3026-6874, Vol: 2, No: 3, January 2024 Halaman :57-64	<i>Regional Autonomy is a strategic step taken by the government to overcome uneven development in Indonesia where local governments are responsible for improving regional development. One of the important factors for the success of regional development is the effectiveness of local revenue reflected through local taxes. The effectiveness of local taxes is a study of the collection performance carried out by the Regional Revenue Service during one fiscal year to determine the effectiveness of local taxes realized with the set target. Sleman Regency is one of the regions that currently has high Regional Original Revenue and one of the sources of revenue is restaurant tax. Sleman as one of the strategic areas provides many opportunities to increase Regional Original Revenue through taxes, including restaurant tax. The results of calculations and observations of data on the effectiveness of restaurant tax revenue in Sleman Regency for the last 4 years starting from 2019 to 2022 have fluctuated. The average effectiveness rate that reaches 112% indicates a very effective achievement. In terms of restaurant tax contribution to Regional Original Revenue, 2022 is the year with the largest restaurant tax contribution over the past 4 years because in that year Indonesia has begun to recover from covid-19, but the contribution of restaurant tax to Sleman Regency's Original Revenue is still in the category of less with an average restaurant tax contribution of 10.66%.</i>
Keywords: Effectiveness Contribution Restaurant Tax	

Abstrak

Otonomi Daerah merupakan langkah strategis yang dilakukan pemerintah dalam upaya mengatasi ketidakmerataan pembangunan di Indonesia dimana pemerintah daerah diberikan tanggung jawab untuk meningkatkan pembangunan daerah. Salah-satu faktor penting bagi keberhasilan pembangunan daerah adalah efektivitas penerimaan daerah yang tercermin melalui pajak daerah. Efektivitas pajak daerah merupakan penelitian kinerja pemungutan yang dilakukan oleh Dinas Pendapatan Daerah selama satu tahun anggaran untuk mengetahui keefektifitasan pajak daerah yang direalisasikan dengan target yang ditetapkan. Kabupaten Sleman adalah salah satu daerah yang saat ini memiliki Pendapatan Asli Daerah (PAD) yang tinggi dan salah satu sumber adalah pajak restoran. Sleman sebagai salah satu daerah yang cukup strategis memberikan banyak peluang untuk meningkatkan PAD melalui pajak, salah satunya pajak restoran. Hasil perhitungan dan pengamatan dari data efektifitas penerimaan pajak restoran di Kabupaten Sleman selama 4 tahun terakhir mulai dari tahun 2019 hingga 2022 mengalami fluktuasi. Tingkat penerimaannya efektifitas rata-rata yang mencapai 112% menandakan pencapaian yang sangat efektif. Dari sisi kontribusi pajak restoran terhadap PAD, tahun 2022 menjadi tahun dengan kontribusi pajak restoran paling besar selama 4 tahun ke belakang dikarenakan pada tahun tersebut Indonesia sudah mulai pulih dari covid-19, namun kontribusi pajak restoran terhadap PAD Kabupaten Sleman masih masuk dalam kategori kurang dengan rata-rata kontribusi pajak restoran 10,66%.

Kata Kunci: Efektifitas, Kontribusi, Pajak Restoran.

INTRODUCTION

The increase in development from year to year along with the increase in population and living needs is a major concern. According to Al Mukhlishin et al (2021), the success of a country in developing itself is highly dependent on its ability to encourage community progress. To achieve the desired goal, sufficient funds are needed to finance development. The solution to this problem demands the active role of the government, especially in increasing the allocation of funds for development and social affairs.

Regional Autonomy is an important step by the government to address the development gap in Indonesia. Now, Local Governments have a great responsibility to achieve the country's goals by increasing development in each region. One of the keys to successful regional development is efficiency

in managing local taxes. The granting of authority to the regions to impose local taxes and levies has led to various types of taxes and levies related to various aspects of people's lives.

Referring to the Law of the Republic of Indonesia Number 23 of 2014 concerning Regional Government and Law No. 33 of 2004 concerning Financial Balance between the Central Government and Regional Government, it is the responsibility of each region to meet the needs of their respective regions. To achieve this, sufficient funds are needed for development to run smoothly, which also depends on the availability of good human resources. This transfer of authority in decentralization must be accompanied by proper financing through Regional Original Revenue (PAD).

Regional Original Revenue (PAD) is all revenue obtained from within the region itself, which is collected in accordance with applicable regulations Halim (2004). Regional revenue is very important because it reflects the extent to which a region can finance government and development activities in its region. According to Sudarmana & Sudiarta (2020) To maximize PAD, local governments try to find sources of income from existing potential by optimizing existing sources of income. According to Law Number 33 of 2004, PAD consists of local taxes, local levies, the results of the management of separated regional assets, and others. Local taxes are the main source for financing local government expenditures.

Local tax effectiveness refers to an assessment of the performance of the Local Revenue Office in conducting tax collection during one fiscal year. This evaluation includes the extent of its effectiveness, which can be measured by the percentage of local tax revenue realized compared to the predetermined target, as explained by Oktovido, Sudjana & Azizah (2014). Local tax contribution itself describes how much local tax contributes to local revenue, which can be known by comparing tax revenue with total local revenue during one fiscal year. One of the local taxes that has a significant impact on local revenue is restaurant tax.

According to Law No. 28/2009 on Local Taxes and Levies, restaurant tax is included in the category of local taxes, defined as taxes on services provided by restaurants. Sleman Regency in Yogyakarta has a high potential for local revenue, especially from restaurant tax. Data from Bappenda Jogja shows the dynamics of Sleman Regency's revenue from restaurant tax from 2019 to 2022. Although there was a decrease in revenue in 2020 due to the COVID-19 pandemic, the following year restaurant tax revenue increased again, showing the great potential of this revenue source. The strategic location of Sleman Regency, which has several large campuses such as Gadjah Mada University (UGM), Yogyakarta State University (UNY), Atmajaya University Yogyakarta (UAJY) and AMIKOM University Yogyakarta, makes restaurants a place frequented by students.

There is previous research that discusses restaurant taxes. Meanwhile, research by (Rizki, 2023) regarding Analysis of the Effectiveness and Contribution of Restaurant Taxes to Original Regional Income at the Regional Revenue Service (DISPENDA) of Palembang City, resulted in the finding that restaurant tax revenues in Palembang City from 2019 to 2021 have experienced an increase and the level The effectiveness of restaurant taxes in the city of Palembang can be categorized as effective, but the contribution of restaurant taxes in the city of Palembang is still not good. Other previous research by (Kusherawaty et al, 2023) shows that the level of effectiveness of restaurant taxes in Makassar City from 2018 to 2022 is categorized as very effective, but the level of restaurant tax contribution can be said to be unfavorable. With the background and results of previous research previously described, this paper aims to determine the effectiveness and contribution of restaurant tax to Sleman Regency revenue for the last 4 years from 2019 to 2022.

In general, based on several research results, it is concluded that restaurant tax revenues are still fluctuating. As the results of research by Huda et al (2022) in Badung, Antoro et al (2022) in Yogyakarta, Kharisma et al (2023) both show that restaurant taxes are still fluctuating, namely the level of revenue goes up and down. Wicaksono et al (2023) argue that it is necessary to apply information technology in collecting restaurant taxes. Therefore, it is interesting to review the role of restaurant taxes on regional income.

LITERATURE REVIEW

Effectiveness

According to Pasolong (2019), fundamentally, effectiveness comes from the term "effect" and refers to the concept of cause-and-effect relationships. Effectiveness can be interpreted as the desired results that can be achieved through previous planning or in other words, goals can be achieved through the implementation of an activity process. According to Siregar et al (2017), the level of success of an organization in implementing a predetermined program will be higher along with an increase in budget effectiveness, which is directly related to the achievement that has been set. To evaluate the extent to which local taxes are effective, it can be done by comparing the amount of local tax revenue achieved with the predetermined target. This is an indicator of success in the local tax collection process.

Contribution

The definition of contribution in the Big Indonesian Dictionary is contribution, which in this context can be interpreted as a real contribution, such as providing support to the nation and state. Mahmudi (2019) explains that contribution aims to evaluate how much influence the receipt of Regional Original Revenue (PAD) comes from local taxes. Contribution can be interpreted as the contribution made by local taxes to local revenue. Measurement of contribution is done by comparing local tax revenue with local revenue in a certain period.

Local Tax

According to Law of the Republic of Indonesia Number 28 of 2009 concerning Regional Taxes and Levies, Regional Taxes, called Taxes, are obligatory contributions to the Region that must be fulfilled by individuals or legal entities. This contribution is mandatory and comes from the provisions of the law, without getting a direct reward, and is used to advance the needs of the Region to the greatest extent to improve the welfare of the people.

Restaurant Tax

According to Law of the Republic of Indonesia Number 28 of 2009 concerning Regional Taxes and Regional Levies, Restaurant Tax is a tax on services provided by restaurants. According to Wulandari (2018) explains that restaurant tax is a payment that must be made to the local government as a form of fee for the services provided by the restaurant. This tax covers the sale of food and/or beverages purchased by customers, either for on-site consumption or takeaway.

Regional Original Revenue

According to Law Number 23 of 2014 concerning Regional Government, Regional Original Revenue refers to revenue obtained by the region through collection regulated by regional regulations in accordance with statutory provisions. According to Mardiasmo (2019) Regional Original Revenue is money received by local governments from taxes, service fees, profits of companies owned by the region, and other legitimate sources of Regional Original Revenue (PAD).

RESEARCH METHOD

This research uses a quantitative descriptive approach method. According to Bungin (2015), the purpose of quantitative descriptive research is to describe, explain, or summarize situations, conditions, phenomena, or various research variables based on events that can be captured, interviewed, observed, and can be revealed through written documents. The documents used come from the website <https://bappeda.jogjaprovo.go.id/> and are secondary data. Access was carried out on November 30, 2023 to obtain information regarding the realization of Sleman Regency Restaurant Tax revenue from 2019 to 2021, which is located on the page <https://bappeda.jogjaprovo.go.id/>. After obtaining the data,

researchers performed calculations to assess the effectiveness and contribution of Restaurant Tax to Sleman Regency's local revenue.

Effectiveness of Restaurant Tax Revenue

Effectiveness can be measured by comparing the expected results with the results that have been achieved. The greater the results achieved, the greater the effectiveness. Conversely, if the results achieved are small, then the level of effectiveness will be small. In terms of Restaurant Tax revenue, effectiveness is measured by comparing revenue realization with the set target. The formula used to calculate the effectiveness of Restaurant Tax can be explained as follows.

$$\text{Restaurant Tax Effectiveness Formula} = \frac{\text{Restaurant Tax Revenue Realization}}{\text{Restaurant Tax Revenue Target}} \times 100\%$$

After calculating the effectiveness level, we can find out the effectiveness level of Restaurant Tax revenue by looking at the percentage. The percentage is classified into certain criteria. If the percentage exceeds 100%, it means that the Restaurant Tax revenue is considered very effective. Below is a table of criteria for the percentage of Restaurant Tax effectiveness.

Table 1. Effectiveness Criteria

Level % Effectiveness	Effectiveness Criteria
$\geq 100\%$	Highly Effective
90% - 100%	Effective
80% - 90%	Effective Enough
60% - 80%	Less Effective
$\leq 60\%$	Ineffective

Source: Kepmendagri Nomor 690.900.327 Tahun 1996

Restaurant Tax Contribution

Restaurant Tax contribution analysis aims to evaluate the extent to which restaurant tax contributes to Local Revenue. How to calculate the contribution of hotel tax revenue to local revenue can be done using the following formula.

$$\text{Restaurant Tax Contribution} = \frac{\text{Restaurant Tax Revenue Realization}}{\text{PAD Revenue Realization}} \times 100\%$$

After knowing the percentage contribution of Restaurant Tax to Local Revenue, the next step is to classify it based on the contribution percentage criteria. The following is a table of percentage criteria used.

Table 2. Contribution Criteria

Contribution % Level	Contribution Criteria
≥50%	Very Good
40,10% - 50%	Good
30,10% - 40%	Medium
20,10% - 30%	Simply
10,10% - 20%	Less
0% - 10%	Very Less

Source: Tim Litbang Depdagri-Fisipol UGM 1991

RESULT AND DISCUSSION

Effectiveness Level of Sleman Regency Restaurant Tax Revenue

Table 3. Effectiveness Level of Restaurant Tax

Year	Target	Realization	Effectiveness Level	Description
2019	Rp103.000.000.000	Rp113.760.839.942,00	110,45%	Highly Effective
2020	Rp47.900.000.000	Rp60.730.429.166,00	126,79%	Highly Effective
2021	Rp72.400.000.000	Rp80.357.193.891,00	110,99%	Highly Effective
2022	Rp144.000.000.000	Rp145.018.214.174,00	101%	Highly Effective
Average Effectiveness of Sleman Regency Restaurant Tax			122%	Highly Effective

Source: Sleman Regency Government Notes to Financial Statements (2022)

After we calculate and observe from the data on the effectiveness of Restaurant Tax revenue in Sleman Regency from the last 4 years starting from 2019 to 2022, it fluctuates. It can be seen in the table above, the Sleman Regency restaurant tax revenue target in 2022 with the highest nominal first place is Rp. 144,000,000,000. The second highest target is in 2019, which is Rp. 103,000,000,000. We can see that in 2020 the Restaurant Tax revenue target has decreased very drastically, namely Rp. 47,900,000. The decrease in the nominal target from 2019 to the following year was caused by the Covid-19 pandemic that came at the end of 2019. Therefore, the government implemented a policy where people were detained from traveling during the pandemic. The nominal target of restaurant tax in 2021 to 2022 has increased, namely Rp. 72,400,000,000 in 2021 and Rp. 144,000,000,000 in 2022. Local revenue planning in 2021 is still greatly affected by the Covid-19 pandemic and the existence of PPKM (Enforcement of Restrictions on Community Activities). Therefore, the nominal increase in restaurant tax revenue targets in 2021 and 2022 is for post-Covid-19 recovery. In the first place, the highest target of restaurant tax revenue in Sleman Regency in 2022 is Rp. 144,000,000,000. There are so many changes that occur in 2022, because Covid-19 has subsided and the official revocation of PPKM (Enforcement of Restrictions on Community Activities) so that people, especially students, can return to normal activities and can culinary freely again, this can be one of the main factors in the Sleman Regency restaurant tax revenue target increasing dramatically in 2022.

The realization of Sleman Regency restaurant tax revenue in the last 4 years has always been very effective. In 2019 the Sleman Regency restaurant tax effectiveness rate was at 110.45% with a nominal realization of Rp. 113,760,839,942. In the following year 2020 the effectiveness rate of Sleman Regency restaurant tax increased to 126.79%. However, in the last 2 years, namely 2021 and 2022, the effectiveness rate has decreased to 110.99% in 2021 and 101% in 2022, because the target set by the

Sleman Regency government is too high in a state of recovery from the co-19 pandemic. The effectiveness level of Sleman Regency restaurant tax is increasing every year, this is because the realization of restaurant tax revenue can exceed the planned target. Although the effectiveness of restaurant tax in Sleman Regency continues to increase every year, this is because restaurant tax revenue can exceed the planned target. However, restaurant tax revenue in 2020 to 2021 is still considered to decrease compared to 2019, due to the Covid-19 pandemic. In 2022, the effectiveness level reached 101% with total revenue of Rp. 145,018,214,174, which can exceed the achievement in 2019. This could be due to the easing of the impact of the Covid-19 pandemic in 2022, allowing people, especially students, to return to normal activities and enjoy culinary freely.

When looking at the average effectiveness level of restaurant tax realization in Sleman Regency, it can be concluded that the figure has reached 112%, indicating a very effective achievement. This achievement has a significant impact in building an image, especially for Bapenda Sleman Regency, which is responsible for public services through the collection process that contributes to local revenue. Taxpayer compliance also contributes greatly to local tax revenue, having a major influence on Sleman Regency's tax ratio.

Contribution Rate of Restaurant Tax to Sleman Regency PAD Revenue

Table 4. Contribution Rate of Restaurant Tax

Year	PAD Realization	Restoran Tax Realization	Contribution Rate	Description
2019	113.760.839.942,00	972.049.575.206	11,70%	Less
2020	60.730.429.166,00	788.246.742.427	7,70%	Very Less
2021	80.357.193.891,00	841.519.226.775	9,55%	Very Less
2022	145.018.214.174,00	1.061.064.803.656	13,67%	Less
Average Restaurant Tax Contribution PAD			10 %	Very Less

Source: Sleman Regency Government Notes to Financial Statements (2022)

Based on the table, the contribution of restaurant tax to Sleman Regency PAD revenue in 2019 was 11.70% with less criteria. The following year experienced a 4% decrease from the previous year. In 2020 the contribution of restaurant tax to PAD actually experienced a very significant decline, even the realization of PAD revenue also decreased. This is due to the covid-19 outbreak which requires all people to do activities at home. Because of the covid-19 outbreak, the contribution of restaurant tax to PAD decreased. In 2021, the contribution of restaurant tax to Sleman Regency PAD is still very less, but it has increased by 1.85% from the previous year.

In 2022 the contribution of restaurant tax to PAD increased by 4.12%, which is the largest contribution over the past 4 years. This happened because in 2022 it was back to normal, people started doing activities outside the home and the contribution of restaurant tax to PAD in Sleman Regency increased. This also happens with the acceptance of new students where Sleman Regency has several well-known campuses which ultimately increase restaurant sales and increase local taxes, especially restaurant taxes in Sleman Regency.

The realization of local revenue is not only seen from restaurant tax revenues, but is seen from other local taxes, local levies, the results of the management of separated local assets, and other legal PAD. Therefore, if it is calculated on average from the contribution of restaurant tax to PAD for the last 4 years in Sleman Regency, it is included in the category of less.

CONCLUSIONS

The growth rate of local tax revenue realization tends to fluctuate, this causes the local tax revenue target to change every year. The changes in the target and realization of local tax revenue are caused by various factors and when viewed from the past 4 years from 2019 to 2020, the main factor is the co-19 pandemic. Based on analysis of the data obtained, the effectiveness level of Sleman Regency has been included in the very effective category where the percentage each year exceeds 100%. The

target and realization of restaurant tax for each year are very different due to the pandemic that hit Indonesia at the end of 2019. Even so, restaurant tax revenue in Sleman Regency always exceeds the set target so that the average effectiveness reaches 112%. When viewed from the other side, the contribution of restaurant tax to the receipt of Regional Original Revenue (PAD) is still in the category of less with an average of 10.66%. Analysis of the effectiveness and contribution of restaurant tax revenue from Sleman Regency can provide benchmarks and evaluations to increase tax revenue in the next fiscal year in order to achieve positive regional development for the prosperity of the community.

SUGGESTION

From the results and discussion of the researchers, it is recommended that the Sleman Regency government review the restaurant tax revenue target in order to increase the efficiency of tax revenue after the impact of the Covid-19 pandemic. This aims to support economic growth in the Sleman Regency culinary sector. Restaurant owners are also encouraged to comply with the rules and regulations for tax payments and carry them out according to the specified time without delay.

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