

The Effect of Local Taxes and Levies on Local Revenue with Population as a Moderating Variable in City Districts in Bali Province



Ida Bagus Mahendra Sada Prabhawa¹, Ida Ayu Surasmi², I Made Wianto Putra³, Ida Bagus Udayana Putra⁴, Ni Luh Anik Puspa Ningsih⁵, Ni Nengah Seri Ekayani⁶

^{1,2,3,4,5,6} Magister Management, Warmadewa University

ABSTRACT: One of the financial revenue aspects is local revenue which is one of the main financial sources in order to finance the implementation of local government. In Indonesia, there is an imbalance in the income obtained in each region so this study aims to analyze the effect of local taxes and local levies on local own-source revenue (PAD) by considering the moderating role of population based on the perspective of stewardship theory. The results showed that local taxes have a positive but insignificant effect on PAD, which indicates that although local taxes are one of the main sources of revenue, the effectiveness of collection still faces various obstacles such as the level of taxpayer compliance and dependence on central transfers. Meanwhile, local retribution has a positive and significant influence on PAD. In addition, this study found that population size is not able to moderate the effect of local taxes on PAD, while population size is able to moderate the effect of local retribution on PAD with a weakening effect. This suggests that although a large population may increase the potential revenue of user charges, people with higher purchasing power tend to choose private services over public services that are subject to user charges. The implications of this study emphasize the importance of increasing the effectiveness of local fiscal policy by optimizing tax and levy collection, improving the quality of public services, and diversifying revenue sources to strengthen local fiscal independence. By adopting the stewardship theory approach, local governments are expected to increase public trust and encourage sustainable regional development.

KEYWORDS: Local Tax, Local Retribution, Local Revenue, Population, Stewardship Theory

I. INTRODUCTION

Regional autonomy is an initial step towards national economic development that is more powerful in growing by providing a better life for people in the regions (Arina et al., 2021). Through regional autonomy, the implementation of regional government functions is expected to be carried out optimally if the administration of government affairs is followed by providing sufficient sources of revenue to the regions by referring to the law on Financial Balance between the Central Government and Regional Governments, the amount of which is adjusted and harmonized with the division of authority between the government and the regions (Niswani & Firdaus, 2022).

The financial aspect is one of the basic criteria to be able to determine the real ability of the region to take care of its own households. The regional capability in question is the extent to which the region can explore its own financial resources to finance its regional financial needs without having to rely on funding assistance from the central government or higher regional governments (Amanda & Zulgani, 2020). One aspect of financial revenue is local revenue, where PAD is one of the financial sources that is relied upon, especially in the context of financing the implementation of local government. The fact is that in Indonesia, there is an imbalance in the income obtained in each region.

According to Halim (2016: 96), Regional Original Revenue (PAD) is revenue obtained by the region from sources within its own territory, which is levied based on local regulations by applicable laws and regulations. PAD comes from the results of local taxes, the results of levies, the results of the management of separated regional assets and other legitimate regional original income in exploring funding in the implementation of regional autonomy as a manifestation of the principle of decentralization. Regional financial policy is directed at increasing local own-source revenue as the main source of regional income that can be

The Effect of Local Taxes and Levies on Local Revenue with Population as a Moderating Variable in City Districts in Bali Province

used by the regions in carrying out regional government and development according to their needs in order to minimize dependence on obtaining funds and top-level government (Hidayat & Paga'ga, 2022).

Bali Province, which consists of 9 regencies/cities, has varying PAD values, and some districts experience fluctuations. In addition, there is still an imbalance in PAD obtained by each Regency / City in Bali Province. Based on the Bali Province Statistics Center Data in 2024, the highest PAD was generated by Badung Regency. This shows that Badung Regency has succeeded in maximally managing its regional income potential. Meanwhile, the lowest PAD is in Bangli Regency. This indicates that Bangli Regency has not been able to explore the economic industry sector and natural resources to the fullest. This shows that there is still a need to improve strategies for PAD revenue in regencies/cities in Bali Province.

Local taxes have a very close relationship with PAD because local taxes are one of the main sources of revenue obtained by local governments to finance development needs and public services. The local government imposes this tax on people or companies within its administrative area, and the proceeds are used to finance various development programs and public services in the area. According to Law No. 28/2009, the new types of local taxes for district/city governments consist of four types of local taxes, namely rural and urban land and building tax (PBB), land and building rights acquisition tax (BPHTB), groundwater tax, and swallow's nest tax (Maryono et al., 2024). The amount of local tax revenue and its large contribution to the overall local tax are not only important sources of revenue but also reflect the fiscal capacity of the region to finance development activities and improve public welfare.

In addition to taxes, retribution is also one of the sources of revenue obtained by local governments through levies imposed on certain services or licenses provided or granted by local governments to the public or entities. These levies contribute directly to PAD because the levies received by the local government will be put into the local treasury and used to finance government and development activities in the region. Retribution is charged as a fee for the use of certain facilities or services. According to Law No. 28/2009, retribution is divided into three types, namely general service retribution, business service retribution, and certain license retribution (Tradinatama & Solikin, 2023). Therefore, local retribution is a source of revenue and an indicator of local government performance in providing services that support development and community welfare.

The acquisition of local tax and levy revenues also depends on the population. A large population can directly increase local revenue because the larger the population, the greater the potential for local revenue from various sources of income. A large population creates a broader tax base, such as motor vehicle tax, land and building tax, and restaurant tax, so that more residents will have more motor vehicles taxed and more properties registered for land and building tax payments. In addition, a large population also increases the demand for public services such as markets, terminals, and cleaning services, which contribute to local retribution revenues. On the other hand, population growth usually encourages increased economic activity in a region, all of which have the potential to generate local revenue (Priyono & Handayani, 2021). Based on this description, it is important to examine the moderating role of population in the relationship between local taxes and local levies on PAD in regencies/cities in Bali Province further.

II. LITERATURE REVIEW

A. Stewardship Theory

This study uses stewardship theory which according to Surifah and Rofiqoh (2020: 57) is a normative alternative to agency theory which views that an executive manager basically wants to work well, be a good servant and be far from traitorous and opportunistic. This theory is based on the perspective of management accounting thinking which is based on psychology, sociology, and leadership theory. The focus is on managing the organization by seeking to harmonize the interests of capital owners (principals) with capital managers (stewards) to achieve common goals. In relation to the management of Local Original Income (PAD), stewardship theory can be a basis for local governments to manage resources effectively and responsibly for the welfare of the community. Local governments as managers of public resources have a role as stewards whose task is to ensure that sources of local income, such as local taxes, levies, and results of managing regional wealth are used transparently, accountably and for the public interest.

This study uses stewardship theory, which, according to Surifah and Rofiqoh (2020: 57), is a normative alternative to agency theory, which views that an executive manager basically wants to work well, be a good servant, and be far from traitorous and opportunistic. This theory is based on the perspective of management accounting thinking, which is based on psychology, sociology, and leadership theory. The focus is on managing the organization by harmonizing the interests of capital owners (principals) with capital managers (stewards) to achieve common goals. Regarding the management of Local Original Income (PAD), stewardship theory can be a basis for local governments to manage resources effectively and responsibly for the community's welfare. Local governments, as managers of public resources, have a role as stewards whose task is to ensure that

The Effect of Local Taxes and Levies on Local Revenue with Population as a Moderating Variable in City Districts in Bali Province

sources of local income, such as local taxes, levies, and results of managing regional wealth, are used transparently, accountable, and for the public interest.

B. Regional Finance

Halim (2016:24) states that all regional rights and obligations can be valued in money, including all forms of wealth related to implementing these rights and responsibilities. This definition emphasizes that regional finance includes all economic resources owned by the regional government, which are used to finance the implementation of government and services to the community in its region. Meanwhile, regional financial management includes all activities that include planning, implementation, administration, reporting, accountability, and supervision of regional finances.

C. Local Original Income (PAD)

According to Halim (2016:96), Regional Original Income (PAD) is the income obtained by a region from sources within its own territory, which is collected based on regional regulations following applicable laws and regulations. One of the crucial criteria for knowing the actual ability of a region to organize and manage its household is the ability to self-support in the financial sector. In connection with the importance of this financial position, the regional government will not be able to carry out its functions effectively and efficiently without sufficient funds to provide services and development, and this finance is one of the basic criteria for knowing the actual ability of a region to manage its household.

D. Regional Tax

Regional tax is a form of indirect taxation in which the local government collects fees from individuals or business entities to finance regional services and infrastructure. Provinces, districts, and cities implement their tax systems, according to Anggoro (2017:18-19), and they are sources of regional taxes that can increase revenue. Provinces and districts/cities collect regional taxes directly to the residents' coffers. The maximum amount of regional taxes collected will be used to meet regional needs without direct compensation to the tax jurisdiction.

E. Regional Retribution

According to Mardiasmo (2019: 121), retribution is a regional levy used to pay for services or grant specific permits expressly provided and/or given by the regional government to benefit individuals or bodies. Meanwhile, according to In the implementation of regional retribution levies, not all services provided by the regional government can be levied, but only certain types of services that, according to socio-economic considerations, are worthy of being used as objects of certain service levies are grouped into three groups, namely general services, business services, and certain permits.

F. Number of Population

According to Said (2012:29), population is the number of people residing in an area at a particular time and is the result of demographic processes, namely fertility, mortality, and migration. Another opinion explains that the population is all people who are domiciled in the geographic area of the republic for six months or more to settle down, which is an important element in economic activities and efforts to build an economy (Kuncoro, 2013:63).

III. RESEARCH METHODS

This study is an explanatory study that explains the relationship and influence of several variables with a discussion of regional taxes, regional levies, and population associated with regional original income (PAD). Each variable is analyzed for its direct and indirect influence on PAD. In this relationship, the population variable is analyzed in the position of a moderating variable to complete the model so that it can provide a more comprehensive explanation related to the factors that influence PAD in Regencies/Cities throughout Bali Province. The data in this study are cross-section data using data from 9 Regencies/Cities throughout Bali Province, as well as time series data with a period of 5 years from 2019-2023, so the total observations are 45. Furthermore, the data is tested using panel data regression analysis with the help of the EViews application. This study focuses on the analysis of the structural relationships between four variables as shown in the following

The Effect of Local Taxes and Levies on Local Revenue with Population as a Moderating Variable in City Districts in Bali Province

conceptual framework:

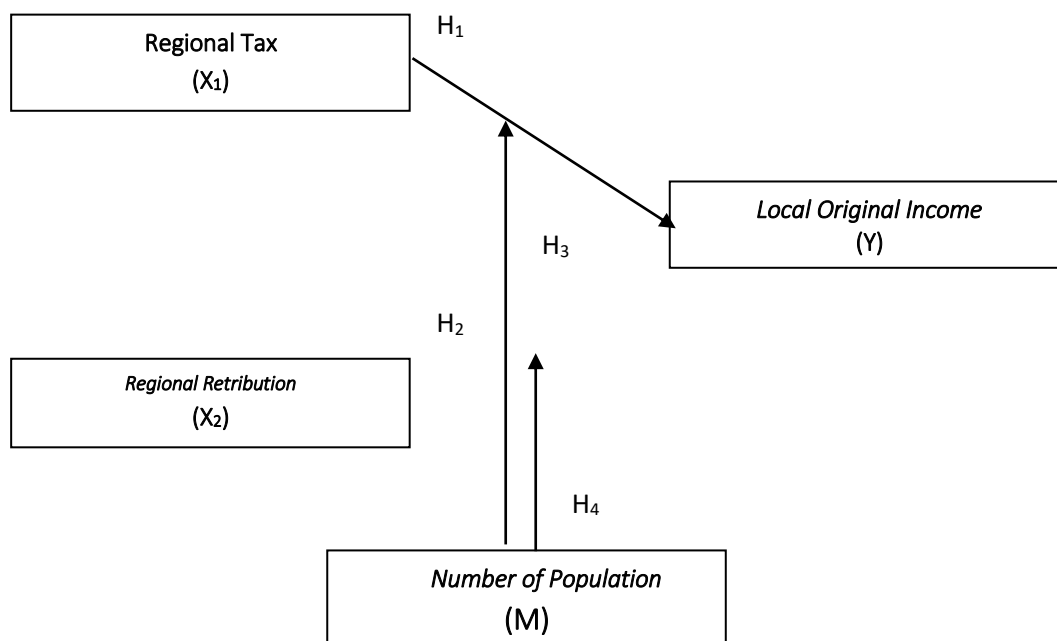


Figure 1. Structural Model of Research

IV. RESULTS AND DISCUSSION

Bali Province consists of eight regencies and one city, each with unique culture, tourism, and economy characteristics. Denpasar City as the provincial capital acts as the center of government, business, and education. With a high population density and economic activity, Denpasar City's Original Regional Income (PAD) is dominated by regional taxes, such as hotel, restaurant, entertainment, and advertising taxes, as well as regional levies from various public services, including parking and markets.

Badung Regency has the highest PAD in Bali, especially from the rapidly growing tourism sector in the Kuta, Seminyak, Nusa Dua, and Jimbaran areas. Hotel, restaurant, and entertainment taxes mainly contribute to regional revenue, while regional levies come from tourism services and business licensing. Gianyar Regency, famous for being a center of arts and culture in Ubud, also relies on taxes from the tourism sector and levies from tourist attractions and public facilities (Darma et al., 2019).

Tabanan Regency, with its rice fields and natural tourism areas, and Buleleng Regency, which has potential for marine and agricultural tourism, rely more on taxes from the trade and agricultural sectors and levies from traditional markets and tourist attractions. Klungkung Regency, which includes Nusa Penida Island, is developing in the marine tourism sector, with PAD supported by hotel and restaurant taxes, port levies, and tourist entrance tickets.

Other regencies such as Karangasem, Jembrana, and Bangli still face challenges in increasing PAD because they depend on the agricultural sector and micro-enterprises. However, with the development of the tourism sector in areas such as Amed (Karangasem) and village tourism in Bangli, the potential for regional taxes and regional levies is starting to increase.

Overall, the contribution of regional taxes and regional levies plays a significant role in the PAD structure in regencies/cities in Bali, especially those that rely on the tourism sector. Optimizing the management of taxes and levies is key to increasing regional revenue to support infrastructure development, public services, and community welfare.

A. Panel Data Regression Model Selection

Based on the results of the model selection test, the decision taken is to use a fixed effect model as the best choice to conduct the analysis in this study.

B. Classical Assumption Test

The probability value in the normality test of 0.083 is greater than 0.05, so it can be concluded that the data used in this study has been normally distributed. In the multicollinearity test, the values obtained are less than 0.8, so it can be concluded that there are no symptoms of multicollinearity in the data used in the study. In addition, the Glejser probability test is more than 0.05, so it can be concluded that there are no symptoms of heteroscedasticity in the data used in the study. The autocorrelation test was not carried out because, especially in panel data, although there is time series data, it is not a pure time series (non-repeated time). This study assumes that there is no autocorrelation or serial correlation between the disturbance factors for the independent variables.

The Effect of Local Taxes and Levies on Local Revenue with Population as a Moderating Variable in City Districts in Bali Province

C. Panel Data Regression

From the results of the panel data regression model testing, it is known that the fixed effect model is the one selected in this study. Based on the fixed effect model, the regression coefficient of this research variable is known as shown in the following table:

Table 1. Hypothesis Testing

Hypothesis	Coefficient	t-Statistic	Prob.	Information
X1 -> Y	0.091239	0.894937	0.3771	No Significant
X2 -> Y	0.525554	3.665846	0.0008	Significant
X1_M -> Y	0.002025	0.006497	0.9949	No Significant
X2_M	-0.900555	-2.636767	0.0130	Significant

The Effect of Local Taxes on Local Revenue

Based on the results of the analysis of the effect of local taxes on local revenue, the results of a positive but insignificant effect mean that the first hypothesis (H1) proposed in the study is rejected. This shows that the increasing local tax revenue will still not be able to increase the local revenue in the Regency / City in Bali Province in 2019-2023. Local taxes are also one of the important determinants of identifying local revenue, and several factors still cause the impact obtained to be insignificant. Taxes are imposed by local governments on people or companies within their administrative areas, and the proceeds are used to finance various development programs and public services in the area. In the condition of the Regency / City in Bali Province, local taxes are still not the main source of PAD compared to other sources such as local levies, the results of regional property management, or transfer income from the central government. For example, Klungkung Regency has the lowest amount of local tax revenue, but the PAD obtained is quite high. In addition, it can also be caused by the low level of taxpayer compliance that can make local tax revenue not optimal because local taxes are mandatory without direct reward.

So in this study, although local taxes have a positive impact on PAD, there are still various inhibiting factors that cause the effect to be insignificant. The results of the study are in line with the research of Siregar & Kusmilawaty (2022) and Gonzaga (2024) concluded that taxes do not have a significant relationship to PAD revenue. However, it cannot support the conclusions of Ramadhan (2019), Saputri (2019), Agusta (2020), Ariyanti & Yudhaningsih (2020), and Arifiyanti & Ardiyanto (2022) proving that local taxes have a positive and significant influence on local revenue.

Effect of Local Retribution on Local Revenue

Based on the results of the analysis of the effect of regional retribution on local revenue, the results of a positive and significant effect mean that the second hypothesis (H2) is accepted. This shows that the increasing revenue of local levies can still increase the revenue of local revenue in the Regency / City in Bali Province in 2019-2023. Local retribution is one of the important components of Local Own Revenue (PAD) because it is revenue obtained from services or facilities provided by local governments to the community.

High retribution receipts indicate effectiveness in collection and high demand for public services such as markets, parking, cleaning, waste, and certain licenses. Local retribution is usually easier for the government to control because it depends on service quality. If the local government can improve the quality and coverage of public services, then the potential for retribution revenue will also be greater. In addition, a retribution tariff policy that is in line with the purchasing power of the community, as well as a transparent and efficient collection system, can increase community compliance in paying retribution. This result is in line with the conclusions obtained by Ramadhan (2019), Saputri (2019), Agusta (2020), Ariyanti & Yudhaningsih (2020), and Suciati et al. (2024), proving that local levies have a positive and significant effect on PAD in research.

The Moderating Role of Population on the Effect of Local Taxes on Local Revenue.

Based on the results of the analysis of the moderating role of the population on the effect of local taxes on local revenue, it is found that population is a potential moderating variable because it cannot moderate (strengthen or weaken) the influence between local taxes on local revenue in regencies/cities in Bali Province in 2019-2023, meaning that the third hypothesis (H3) is rejected.

A large population strengthens the influence of local taxes on local own-source revenue (PAD) because a large population creates a broader tax base. However, in this case, the effect is insignificant because local taxes are generally sourced from economic activity and asset ownership, such as hotel, restaurant, entertainment, billboard, and land and building tax (PBB).

The Effect of Local Taxes and Levies on Local Revenue with Population as a Moderating Variable in City Districts in Bali Province

Meanwhile, the increase in population always has a high purchasing power, so the resulting contribution is minimal to these sectors. This causes its existence to not directly strengthen or weaken the influence of local taxes on PAD.

Based on stewardship theory, this occurs due to several factors related to the role of local government as a steward responsible for the receipt and utilization of local taxes.

The results of the study are in line with the research of Siregar & Kusmilawaty (2022) ; (Ni et al., 2024) and Gonzaga (2024) concluding that taxes do not have a significant relationship to PAD revenue but do not support the results of research by Lestari & Riyadi (2024), Agusta (2020), Ariyanti & Yudhaningsih (2020), Arifiyanti & Ardiyanto (2022), and Purba & Manurung (2023) stating that population size acts as a moderating variable in the relationship between local taxes and local revenue.

The Moderating Role of Population on the Effect of Local Retribution on Local Revenue

Based on the results of the analysis of the moderating role of the population on the effect of local levies on local revenue, it is found that population is a quasi-moderating variable because it can moderate (strengthen or weaken) the effect between local levies on local revenue in regencies/cities in Bali Province in 2019-2023, meaning that the fourth hypothesis (H4) proposed in the study is accepted.

A large population strengthens the influence of regional levies on Regional Original Income (PAD) because the more residents, the higher the community's need for various public services provided by the local government. If the population increases with higher purchasing power, the demand for public services such as markets, parking, cleaning, and licensing will also increase. This causes the receipt of regional levies to be higher. However, the number of residents in the study will weaken the influence. This happens because people who are more economically able have alternative services outside those provided by the local government (Ningsih et al., 2022). This can be seen in the tendency of people who prefer private parking facilities, private cleaning services, or modern markets compared to traditional markets subject to regional levies. As a result, although the number of able residents has increased, it has impacted the receipt of regional levies, which is decreasing significantly because the community's dependence on public services subject to levies is decreasing. Therefore, in conditions of a high number of able residents, the contribution of levies to PAD can weaken due to the reduced use of public services that are the object of levies.

The results of the study are in line with the research of Ngangu et al. (2024), Agusta (2020), Ariyanti & Yudhaningsih (2020), Suciati et al. (2024), Kolompoy et al. (2022), which state that population size acts as a moderating variable in the relationship between regional levies and regional original income.

V. CONCLUSIONS

This study has investigated the relationship between local taxes and levies on local revenue and population moderation in the conditions prevailing in the regencies/cities in Bali Province. These results confirm the stewardship theory that local governments acting as stewards have the primary responsibility of managing public resources, including local taxes and levies, in order to improve public welfare. Based on stewardship theory, these findings indicate that good resource management by the government can increase public trust and the effectiveness of local revenue, but the effectiveness of local tax management by the government still needs to be improved to have a more significant impact on PAD. The results of this study are expected to provide insight for local governments in designing more effective fiscal policies to increase local revenue. In an effort to optimize local tax collection, the government needs to improve taxpayer compliance through socialization, improvement of digital-based administrative systems, and tax incentive policies that encourage compliance without reducing revenue potential. In addition, increasing the effectiveness of local retribution management can be done by improving the quality of public services, adjusting retribution rates according to people's purchasing power, and strengthening supervision in retribution collection to prevent revenue leakage.

In terms of demography-based policies, the government needs to realize that an increase in the number of affluent people can weaken the contribution of user charges to PAD because of the tendency of people to choose private services over public services that are subject to user charges. Therefore, strategies to diversify local revenue sources and increase investment are relevant steps in strengthening local fiscal independence. By implementing an adaptive strategy based on Stewardship Theory, local governments can improve the effectiveness of local financial management, strengthen public trust, and ultimately encourage more sustainable regional development.

The Effect of Local Taxes and Levies on Local Revenue with Population as a Moderating Variable in City Districts in Bali Province

ACKNOWLEDGMENT

I would like to express my deepest gratitude to everyone who has contributed to the successful completion of this article, "The Effect of Local Taxes and Levies on Local Revenue with Population as a Moderating Variable in City Districts in Bali Province." I would like to thank the reviewers and the journal's editorial board for their thoughtful evaluation and feedback, which helped improve the overall quality of this article. This research would not have been possible without all the support I have received. Thank you once again to everyone who contributed to this work.

REFERENCES

- 1) Agusta, R. 2020. Peranan Penerimaan Pajak Daerah Dan Retribusi Daerah Terhadap Pendapatan Asli Daerah Pada Badan Pendapatan Daerah Kabupaten Bulukumba. *Journal of Applied Managerial Accounting*, 4(1), 33-41.
- 2) Amanda, E. and Zulgani, Z. 2020. Analisis Kemampuan Keuangan Daerah Dalam Upaya Pelaksanaan Otonomi Daerah Di Kabupaten Musi Rawas Periode 2007-2011. *Jurnal Manajemen Terapan Dan Keuangan*, 9(2), 129-139.
- 3) Anggoro, D. D. 2017. Pajak Daerah dan Retribusi Daerah. Malang: UB Press.
- 4) Arifiyanti, A. and Ardiyanto, M. D. 2022. Analisis Penerimaan Pajak Daerah Terhadap Pendapatan Asli Daerah Sebelum Dan Setelah Adanya Pandemi Covid-19 Di Kabupaten Dan Kota Se-Jawa Tengah. *Diponegoro Journal of Accounting*, 11(1).
- 5) Arina, A. I. S., Masinambow, V., and Walewangko, E. N. 2021. Pengaruh Dana Desa dan Alokasi Dana Desa terhadap Indeks Desa Membangun di Kabupaten Minahasa Tenggara. *Jurnal Pembangunan Ekonomi dan Keuangan Daerah*, 22(3).
- 6) Ariyanti, D. and Yudhaningsih, R. 2020. Analisis Efektivitas dan Kontribusi Pajak Daerah Terhadap Pendapatan Asli Daerah Kabupaten Kendal Tahun 2014-2018. *Jurnal Aktual Akuntansi Keuangan Bisnis Terapan (AKUNBISNIS)*, 3(1), 65-79.
- 7) Darma, I. K., Puspa Ningsih, N. L. A., & Pertamawati, N. P. (2019). Exploring the competitive advantage of local creative industry in bali, indonesia. *Journal of Advanced Research in Dynamical and Control Systems*, 11(12 Special Issue). <https://doi.org/10.5373/JARDCS/V11SP12/20193266>
- 8) Ni, I., Anik, L., Ningsih, P., Dewi, M. P., & Darma, I. K. (2024). *Studies Management and Finance Economics, of Journal Optimizing the Financial Performance of SMEs in Bali*. <https://doi.org/10.47191/jefms/v7>
- 9) Ningsih, N. L. A. P., Giri, N. P. R., & Artha, P. H. M. (2022). The Effect of Women's Entrepreneurship Orientation and Local Wisdom on Capital Structure And SMEs Performance. *Matrik : Jurnal Manajemen, Strategi Bisnis Dan Kewirausahaan*, 77. <https://doi.org/10.24843/matrik:jmbk.2022.v16.i01.p06>
- 10) Gonzaga, F. A. 2024. Pengaruh Pajak Daerah dan Retribusi Daerah Terhadap Pendapatan Asli Daerah Kabupaten Kotawaringin Timur Tahun Anggaran 2019-2020. *Surplus: Jurnal Ilmu Manajemen Dan Kewirausahaan*, 4(1), 634-644.
- 11) Halim, A. 2016. Akuntansi Sektor Publik Akuntansi Keuangan Daerah. Jakarta: Salemba Empat.
- 12) Hidayat, R. and Paga'ga, R. 2022. Rasio Belanja Langsung dan Tidak Langsung Terhadap Total Belanja Provinsi Sulawesi Tenggara Tahun 2017-2021. *Jurnal Ilmiah Manajemen, Ekonomi dan Akuntansi*, 2(3), 208-216.
- 13) Kolompoy, J. J., Masinambow, V. A., and Niode, A. O. 2022. Pengaruh Produk Domestik Regional Bruto dan Jumlah Penduduk Terhadap Pendapatan Asli Daerah di Kabupaten Minahasa Selatan. *Jurnal Berkala Ilmiah Efisiensi*, 22(4).
- 14) Kuncoro. 2013. Metode Riset Untuk Bisnis & Ekonomi (Edisi 4). Jakarta: Erlangga.
- 15) Lestari, C. A. and Riyadi, S. 2024. Pengaruh Pajak Daerah Dan Retribusi Daerah Terhadap PAD Dengan Jumlah Penduduk Sebagai Variabel Moderasi. *Jurnal Rimba: Riset Ilmu Manajemen Bisnis dan Akuntansi*, 2(2), 46-57.
- 16) Mardiasmo. 2018. Perpajakan Edisi Revisi Tahun 2018. Yogyakarta: Penerbit Andi.
- 17) Maryono, M., Sutedjo, B., and Bagana, B. D. 2024. Efektivitas Undang-undang Pajak Daerah dan Retribusi Daerah dalam Peningkatan Penerimaan Pajak Daerah Kabupaten/Kota di Wilayah Sumatra. *Owner: Riset dan Jurnal Akuntansi*, 8(4), 4900-4910.
- 18) Ngangu, M. H. N., Tiwu, M. I. H., and Tunga, C. A. 2024. Analisis Pengaruh Pajak Daerah dan Retribusi Daerah terhadap Pendapatan Asli Daerah dengan Variabel Moderasi Jumlah Penduduk pada Kabupaten Manggarai. *Journal of Business, Finance, and Economics (JBFE)*, 5(2), 156-170.
- 19) Niswani, N. and Firdaus, R. 2022. Pengaruh Belanja Modal, Dana Perimbangan dan Pendapatan Asli Daerah terhadap Kinerja Keuangan Daerah Kabupaten/Kota Provinsi Aceh Tahun 2016-2020. *Jurnal Akuntansi Malikussaleh (JAM)*, 1(1), 64-77.
- 20) Priyono, D. and Handayani, H. R. 2021. Analisis Pengaruh PDRB, Inflasi, Jumlah Penduduk Terhadap Pendapatan Asli Daerah di Kabupaten Eks Karisidenan Pati Tahun 2012-2018. *Diponegoro Journal of Economics*, 10(2).
- 21) Ramadhan, P. R. 2019. Pengaruh Pajak Daerah Dan Retribusi Terhadap Pendapatan Asli Daerah Kabupaten/Kota Di Sumatera Utara. *Jurnal Akuntansi Dan Bisnis: Jurnal Program Studi Akuntansi*, 5(1), 81-87.

The Effect of Local Taxes and Levies on Local Revenue with Population as a Moderating Variable in City Districts in Bali Province

- 22) Said. 2015. Corporate Social Responsibility dalam Perspektif Governance. Yogyakarta: Deepublish.
- 23) Saputri, V. 2019. Pengaruh Pajak Daerah Dan Retribusi Daerah Terhadap Pendapatan Asli Daerah Kabupaten Luwu Utara. Jurnal Ekonomi Pembangunan STIE Muhammadiyah Palopo, 5(1), 1-13.
- 24) Siregar, A. A. and Kusmilawaty, K. 2022. Pengaruh Pajak Parkir Dan Pajak Restoran Terhadap Pendapatan Asli Daerah Kota Medan. JAS (Jurnal Akuntansi Syariah), 6(1), 57-68.
- 25) Suciанти, S., Pahmi, P., Latief, N., and Syamsuddin, I. 2022. Analisis Penerimaan Pajak Daerah dan Retribusi Daerah terhadap Peningkatan Pendapatan Asli Daerah Kabupaten Enrekang. YUME: Journal of Management, 5(3), 40-46.
- 26) Surifah and Rofiqoh, I. 2020. Corporate Governance - Badan Usaha Milik Negara (2nd ed.). Makassar: Graha Aksara Makassar.
- 27) Tradinatama, S. and Solikin, A. 2023. Pengaruh Dana Transfer terhadap Pendapatan Pajak dan Retribusi Daerah Kabupaten/Kota di Indonesia. Indonesian Treasury Review: Jurnal Perbendaharaan, Keuangan Negara dan Kebijakan Publik, 8(3), 235-250. .



There is an Open Access article, distributed under the term of the Creative Commons Attribution – Non Commercial 4.0 International (CC BY-NC 4.0) (<https://creativecommons.org/licenses/by-nc/4.0/>), which permits remixing, adapting and building upon the work for non-commercial use, provided the original work is properly cited.