

## Dynamics and Effectiveness of Regional Own-Source Revenue: A Comparative Study of West Java and Central Java Before and During the COVID-19 Pandemic

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**Abstract:** *This study analyzes the dynamics, composition, and effectiveness of regional own-source revenue in the provincial governments of West Java and Central Java before and during the COVID-19 pandemic. A qualitative descriptive approach with a comparative case study design was employed using secondary data derived from regional government financial statements, regional budget documents, and official government publications for the years 2019 and 2020. The findings indicate that local taxes constitute the primary source of revenue in both provinces, followed by income from separated regional assets, other legitimate revenues, and regional service charges. The COVID-19 pandemic did not alter the fundamental revenue structure but significantly reduced revenue realization, particularly in components closely linked to economic activity. Furthermore, the effectiveness ratio of revenue collection declined during the pandemic, especially in West Java.*

**Abstrak:** *Penelitian ini bertujuan untuk menganalisis dinamika, komposisi, dan efektivitas Pendapatan Asli Daerah pada Pemerintah Provinsi Jawa Barat dan Jawa Tengah sebelum dan saat pandemi COVID-19. Penelitian ini menggunakan pendekatan deskriptif kualitatif dengan metode studi kasus komparatif. Data yang digunakan merupakan data sekunder yang bersumber dari laporan keuangan pemerintah daerah, dokumen anggaran daerah, serta publikasi resmi pemerintah pada tahun 2019 dan 2020. Hasil penelitian menunjukkan bahwa pajak daerah merupakan sumber utama pendapatan pada kedua provinsi, diikuti oleh hasil pengelolaan kekayaan daerah yang dipisahkan, lain-lain pendapatan yang sah, serta retribusi daerah. Pandemi COVID-19 tidak mengubah struktur dasar pendapatan daerah, namun secara signifikan menurunkan realisasi penerimaan, terutama pada komponen yang bergantung pada aktivitas ekonomi. Selain itu, rasio efektivitas pendapatan mengalami penurunan selama pandemi, khususnya di Provinsi Jawa Barat.*

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**Keywords :** *Regional Own-Source Revenue; Local Taxes; Fiscal Resilience; Effectiveness Ratio; COVID-19*

### INTRODUCTION

Fiscal decentralization grants regional governments the authority to manage financial resources independently in order to enhance public service delivery and regional development. The success of this decentralization is closely related to the capacity of regional governments to mobilize their own revenue sources. Regional own-source revenue represents a crucial indicator of fiscal independence and reflects the ability of local governments to utilize their economic potential effectively. According to Soelarno

(1999), regional revenue is derived from the economic resources of a region and serves as a key element in supporting regional autonomy and sustainable development.

From an institutional perspective, the management of regional finances can be explained through institutional theory. DiMaggio and Powell (1983) argue that organizations are shaped by coercive, normative, and mimetic pressures that lead to institutional isomorphism. These pressures encourage regional governments to adopt similar financial management practices, particularly in budgeting and revenue optimization. Tolbert and Zucker (1996) further emphasize that institutionalization processes lead organizations to implement practices that are perceived as legitimate within their organizational environment. In the context of regional financial management, regulatory frameworks and national fiscal policies significantly influence how provincial governments manage their revenue sources.

The COVID-19 pandemic, which emerged in early 2020, created unprecedented disruptions to global and national economic activities. The International Monetary Fund (2020) reported that mobility restrictions and economic slowdowns resulted in a contraction of global economic growth. Similarly, Guerrieri et al. (2022) explain that the pandemic generated simultaneous supply and demand shocks, leading to declines in production, consumption, and investment. In Indonesia, national economic growth contracted by 2.07 percent in 2020, marking the first economic downturn since the Asian financial crisis and significantly affecting the fiscal capacity of regional governments (BPS- Statistics Indonesia, 2021). These conditions reduced the tax base and limited the ability of local governments to achieve their revenue targets.

Regional own-source revenue generally consists of local taxes, regional service charges, returns from separated regional assets, and other legitimate revenues. Previous studies have consistently highlighted the dominant role of local taxes in regional revenue structures. Nasir (2019) found that local taxes represent the largest contribution to regional revenue in Indonesia, indicating a high dependency on economically sensitive revenue sources. Similar findings were reported by Ramadhan (2019) and Usman (2017), who demonstrated that both local taxes and regional service charges significantly influence the magnitude of regional revenue. Furthermore, Fatimah et al. (2020) and Tahar and Zakhiya (2011) emphasized that diversified revenue sources are essential for enhancing regional financial sustainability and reducing dependence on central government transfers.

The impact of the COVID-19 pandemic on regional revenue has also been examined in several empirical studies. Widya (2021) reported that the pandemic led to a significant decline in regional revenue in the Semarang Regency, particularly in components related to economic activities. Similarly, Mata (2020) found that the implementation of large-scale social restrictions adversely affected the regional revenue of the Yogyakarta City Government. These studies confirm that economic shocks can

substantially weaken regional fiscal capacity. However, most previous research has focused on single regions or districts, limiting the generalizability of their findings.

Recent studies have emphasized the importance of revenue diversification and effective financial management in enhancing regional fiscal resilience. Regions with diversified revenue sources are better able to withstand economic shocks and maintain fiscal stability (Rahman & Putri, 2022; Sari & Nugroho, 2022). Furthermore, effective revenue collection mechanisms and sound governance practices significantly contribute to improved regional financial performance (Halim & Yusnita, 2022; Pratama & Wibowo, 2023). The contribution of regionally owned enterprises has also been recognized as an important factor in strengthening regional revenue capacity (Wahyuni & Santoso, 2023). In addition, excessive dependence on local taxes may increase fiscal vulnerability during periods of economic uncertainty (Putra & Sari, 2024; Kurniawan & Hidayat, 2023). Recent empirical evidence also confirms that the fiscal impact of the COVID-19 pandemic on local governments continued to be a significant concern in the post-pandemic period (OECD, 2021; United Nations, 2022; World Bank, 2023; Asian Development Bank, 2024).

West Java and Central Java were selected as the focus of this study due to their substantial contributions to the national economy and their contrasting economic structures. West Java is predominantly characterized by industrial and manufacturing activities, making it highly sensitive to economic fluctuations. In contrast, Central Java possesses a more diversified economic structure that includes agriculture, trade, and services, which may provide greater fiscal stability. Despite their economic significance, comparative analyses of regional own-source revenue between these two provinces, particularly in the context of the COVID-19 pandemic, remain limited.

Based on the literature review, a research gap can be identified. Previous studies have primarily examined the impact of the pandemic on regional revenue within individual regions and have rarely conducted comparative analyses at the provincial level. Moreover, limited attention has been given to evaluating the effectiveness of revenue realization as an indicator of fiscal resilience. Therefore, this study seeks to fill this gap by providing a comparative analysis of the dynamics, composition, and effectiveness of regional own-source revenue in the provincial governments of West Java and Central Java before and during the COVID-19 pandemic.

Accordingly, the objectives of this study are threefold: first, to analyze the dynamics and composition of regional own-source revenue in both provinces; second, to evaluate the effectiveness of revenue realization before and during the pandemic; and third, to assess the fiscal resilience of regional governments in responding to economic shocks. The findings of this study are expected to contribute to the development of regional financial management literature and provide practical insights for policymakers in strengthening fiscal resilience and promoting sustainable regional autonomy.

In addition to its role as an indicator of fiscal independence, regional own-source revenue also reflects the effectiveness of local governance and the capacity of regional administrations to manage public resources efficiently. Strong revenue performance enables regional governments to reduce dependence on intergovernmental transfers and to finance development programs that are aligned with local priorities. In the Indonesian context, disparities in economic structures across provinces create varying levels of fiscal capacity, making comparative analyses essential for understanding regional resilience. Therefore, this study not only contributes to the academic discourse on regional finance but also provides practical insights for policymakers in designing strategies to strengthen revenue diversification and fiscal sustainability.

## METHOD

This study employs a qualitative descriptive approach with a comparative case study design. The research relies on secondary data obtained from regional government financial statements, regional revenue and expenditure budgets, and official statistical publications for the years 2019 and 2020. The selection of West Java and Central Java as research objects is based on their significant economic contributions and contrasting economic structures, which provide a strong foundation for comparative analysis.

Data were collected through documentation techniques by reviewing the Regional Government Financial Statements, budget realization reports, and official publications issued by the provincial governments of West Java and Central Java. To ensure data validity and reliability, only audited financial statements and credible government sources were utilized. The analysis involved several stages, including data reduction, data display, and conclusion drawing, as proposed by Miles and Huberman (1994). The effectiveness ratio was interpreted using standard criteria, where a ratio above 100 percent indicates very effective performance, 90–100 percent effective, 80–90 percent moderately effective, 60–80 percent less effective, and below 60 percent ineffective. This classification facilitates a clearer assessment of regional financial performance.

Data analysis was conducted through descriptive and comparative techniques to examine the composition and realization of regional revenue. The effectiveness of revenue management was assessed using the effectiveness ratio, which compares realized revenue with targeted revenue. This indicator reflects the ability of regional governments to achieve their fiscal targets and evaluate the success of financial management policies.

## RESULTS AND DISCUSSION

The analysis of regional own-source revenue in West Java and Central Java provides important insights into the fiscal capacity and resilience of both provinces before and during the COVID-19 pandemic. The pandemic created significant economic disruptions that affected regional fiscal performance, particularly through declining economic activity and reduced tax bases (Guerrieri et al., 2022). To comprehensively understand these impacts, the discussion is organized into several stages, beginning with the examination of nominal revenue realization, followed by growth analysis, effectiveness ratios, and the composition of revenue sources. This structured approach enables a clearer assessment of regional financial performance and comparative fiscal resilience.

The analysis begins with the examination of the nominal realization of regional own-source revenue to provide a comprehensive understanding of the fiscal capacity of West Java and Central Java. Assessing absolute revenue values allows for a clearer interpretation of the scale and magnitude of financial resources before evaluating their growth, effectiveness, and structural composition.

Tabel 1. Nominal Contribution of Regional Own-Source Revenue Components (2019–2020)

Province	Component	2019 (Billion IDR)	2020 (Billion IDR)
West Java	Local Taxes	19.626,35	17.035,96
	Regional Service Charges	56,22	40,22
	Return from Separated Regional Assets	386,44	401,70
	Other Legitimate Revenues	1.175,25	1.044,00
	<b>Total</b>	<b>21.244,27</b>	<b>18.521,88</b>
	Central Java	Local Taxes	11.951,92
Regional Service Charges		114,86	93,28
Return from Separated Regional Assets		512,70	530,09
Other Legitimate Revenues		1.858,43	1.905,74
<b>Total</b>		<b>14.437,91</b>	<b>13.668,28</b>

Source: Processed from the Regional Government Financial Statements of West Java and Central Java Provinces (2019–2020).

Table 1 presents the nominal contribution of each component of regional own-source revenue in West Java and Central Java for the years 2019 and 2020. The data indicate that West Java possessed a significantly larger fiscal capacity than Central Java, as reflected in the higher total revenue realization in both years. In 2019, West Java recorded a total revenue of IDR 21,244.27 billion, which declined to IDR 18,521.88 billion in 2020. Similarly, Central Java experienced a decrease from IDR 14,437.91

billion in 2019 to IDR 13,668.28 billion in 2020. These declines highlight the adverse impact of the COVID-19 pandemic on regional fiscal performance.

Local taxes constituted the largest component of regional own-source revenue in both provinces. In West Java, local tax revenues decreased substantially from IDR 19,626.35 billion in 2019 to IDR 17,035.96 billion in 2020, indicating the province’s high sensitivity to economic disruptions. A similar trend was observed in Central Java, where local tax revenues declined from IDR 11,951.92 billion to IDR 11,139.17 billion. This pattern underscores the dependence of regional revenues on economic activity, particularly in sectors affected by mobility restrictions during the pandemic.

Revenues from regional service charges contributed only a minor share in both provinces and experienced notable declines in 2020, reflecting reduced public service utilization during the pandemic. In contrast, returns from separated regional assets demonstrated relative stability and even slight increases in both provinces, suggesting consistent performance of regionally owned enterprises. Additionally, other legitimate revenues showed a modest decline in West Java but increased in Central Java, indicating a more diversified revenue structure in the latter.

Overall, the nominal analysis reveals that while West Java benefits from a larger fiscal capacity, it is more vulnerable to economic shocks due to its heavy reliance on local taxes. Conversely, Central Java exhibits greater fiscal resilience, supported by a more balanced distribution of revenue sources. This finding provides essential context for subsequent analyses of revenue growth, effectiveness, and structural composition, and highlights the importance of revenue diversification in enhancing regional financial sustainability.

Table 2. Growth of Regional Own-Source Revenue in West Java and Central Java (2019-2020)

Province	2019 Realization (Billion IDR)	2020 Realization (Billion IDR)	Growth (%)
West Java	21.244,27	18.521,88	-12,81%
Central Java	14.437,91	13.668,28	-5,33%

Source: Processed from Regional Government Financial Statements

Table 2 presents the growth of regional own-source revenue in West Java and Central Java between 2019 and 2020. Both provinces experienced negative growth as a result of the COVID-19 pandemic. West Java recorded a sharper decline of 12.81 percent, while Central Java experienced a relatively smaller contraction of 5.33 percent. This difference indicates that Central Java demonstrated stronger fiscal resilience during the pandemic. The heavier reliance of West Java on local taxes made its revenue more sensitive to economic disruptions, whereas Central Java’s more diversified revenue structure provided a buffer against the adverse economic impact.

Table 3. Effectiveness Ratio of Regional Own-Source Revenue in West Java

Description	2019 (Billion IDR)	2020 (Billion IDR)
Realized Revenue	21.244,27	18.521,88
Targeted Revenue	19.765,45	25.223,22
Effectiveness Ratio	107,48%	73,43%
Category	Very Effective	Less Effective

Source: Processed from Regional Government Financial Statements

Table 3 illustrates the effectiveness of regional own-source revenue collection in West Java before and during the COVID-19 pandemic. In 2019, the effectiveness ratio reached 107.48 percent, indicating that the realized revenue exceeded the targeted amount. This condition reflects strong fiscal performance and effective revenue management by the provincial government. However, in 2020, the effectiveness ratio declined sharply to 73.43 percent. This significant decrease demonstrates the substantial impact of the COVID-19 pandemic on regional fiscal capacity. Restrictions on economic activities reduced the tax base and limited revenue from regional service charges, leading to difficulties in achieving revenue targets. This finding is consistent with Widya (2021) and Mata (2020), who reported that the pandemic significantly reduced regional revenue due to decreased economic activities. Furthermore, the dominance of local taxes as the primary revenue source increased fiscal vulnerability to economic shocks, as emphasized by Nasir (2019).

This decline in effectiveness reflects the broader challenges faced by regional governments in maintaining revenue performance during economic crises. Previous studies have shown that economic shocks significantly reduce local government revenues and fiscal capacity (Rahman & Putri, 2022; Halim & Yusnita, 2022). Moreover, regions with limited revenue diversification tend to experience greater fiscal vulnerability (Putra & Sari, 2024).

Table 4. Effectiveness Ratio of Regional Own-Source Revenue in Central Java

Description	2019 (Billion IDR)	2020 (Billion IDR)
Realized Revenue	14.437,91	13.668,28
Targeted Revenue	14.112,16	15.993,53
Effectiveness Ratio	102,31%	85,46%
Category	Very Effective	Moderately Effective

Source: Processed from Regional Government Financial Statements

Table 4 presents the effectiveness ratio of regional own-source revenue in Central Java. The effectiveness ratio in 2019 was recorded at 102.31 percent, indicating that the provincial government successfully exceeded its revenue target. During the pandemic in 2020, the ratio decreased to 85.46 percent. Although this decline reflects the adverse effects of the pandemic, the reduction was less severe compared to West Java. This relatively better performance suggests that Central Java possessed stronger fiscal resilience, which may be attributed to its more diversified economic structure. A diversified economic base allows regional governments to maintain revenue stability even during economic

downturns. This observation aligns with the findings of Ramadhan (2019) and Usman (2017), who emphasized the importance of diversified revenue sources in enhancing regional financial stability.

Table 5. Composition of Regional Own-Source Revenue in West Java

Component	2019 (%)	2020 (%)
Local Taxes	92,38%	91,97%
Regional Service Charges	0,26%	0,22%
Return from Separated Regional Assets	1,81%	2,17%
Other Legitimate Revenues	5,55%	5,64%

Source: Processed from Regional Government Financial Statements

Table 5 presents the composition of regional own-source revenue in West Java for the years 2019 and 2020. The data indicate that local taxes overwhelmingly dominated the revenue structure, contributing 92.38 percent in 2019 and 91.97 percent in 2020. This dominance reflects the province's strong reliance on economically sensitive revenue sources. Regional service charges contributed only a marginal share, accounting for 0.26 percent in 2019 and 0.22 percent in 2020, indicating their limited role in supporting regional revenue. Meanwhile, returns from separated regional assets increased from 1.81 percent to 2.17 percent, suggesting a slight improvement in the management of regionally owned enterprises. Other legitimate revenues also showed a modest increase from 5.55 percent to 5.64 percent. Overall, the stability of the revenue structure before and during the COVID-19 pandemic indicates that the pandemic primarily affected the magnitude of revenue realization rather than its composition. The heavy dependence on local taxes, however, highlights the vulnerability of regional finances to economic fluctuations.

Table 6. Composition of Regional Own-Source Revenue in Central Java

Component	2019 (%)	2020 (%)
Local Taxes	82,78%	81,50%
Regional Service Charges	0,79%	0,69%
Return from Separated Regional Assets	3,55%	3,87%
Other Legitimate Revenues	12,88%	13,94%

Source: Processed from Regional Government Financial Statements

Table 6 illustrates the composition of regional own-source revenue in Central Java. Similar to West Java, local taxes constituted the largest share of revenue, accounting for 82.78 percent in 2019 and slightly declining to 81.50 percent in 2020. Nevertheless, Central Java exhibited a more diversified revenue structure compared to West Java. Contributions from other legitimate revenues were relatively higher, increasing from 12.88 percent in 2019 to 13.94 percent in 2020. Returns from separated regional assets also showed a positive trend, rising from 3.55 percent to 3.87 percent. Regional service charges

contributed a small but consistent share, decreasing slightly from 0.79 percent to 0.69 percent. This more balanced composition indicates stronger fiscal resilience, as the province was less dependent on a single revenue source. The findings suggest that revenue diversification can mitigate the adverse effects of economic shocks, such as those experienced during the COVID-19 pandemic.

Table 5 and Table 6 illustrate the composition of regional own-source revenue in West Java and Central Java. In both provinces, local taxes constitute the largest share of revenue, indicating a strong dependence on economically sensitive sources. Although West Java shows a slightly higher reliance on local taxes, the overall revenue structures of the two provinces remain largely similar. This similarity suggests that Central Java cannot be considered substantially more diversified in terms of regional own-source revenue. Instead, the comparable revenue composition reflects the influence of institutional pressures that encourage regional governments to adopt similar financial management practices. Such conditions are consistent with institutional theory, which posits that coercive, normative, and mimetic pressures lead to organizational isomorphism in public sector practices (DiMaggio & Powell, 1983; Tolbert & Zucker, 1996). Furthermore, these findings support the argument of Soelarno (1999), which states that regional revenue is primarily derived from local economic potential. This finding is also consistent with global perspectives emphasizing the need for resilient subnational fiscal systems and adaptive financial governance in mitigating the impact of economic crises (OECD, 2021; World Bank, 2023; Asian Development Bank, 2024).

Overall, the comparative analysis reveals that West Java and Central Java share broadly similar revenue structures, both characterized by a strong dependence on local taxes. Although Central Java shows slightly higher contributions from non-tax revenue sources, these differences are not sufficient to classify its revenue structure as substantially more diversified. Instead, the relatively smaller decline in revenue growth and the higher effectiveness ratio observed in Central Java suggest a marginally stronger fiscal performance during the COVID-19 pandemic, rather than a fundamentally different revenue composition.

## CONCLUSION

This study concludes that the COVID-19 pandemic significantly affected the realization and effectiveness of regional own-source revenue in both West Java and Central Java. Local taxes remain the dominant revenue source in both provinces, creating fiscal vulnerability during economic crises. The effectiveness ratio declined substantially during the pandemic, particularly in West Java, while Central Java demonstrated relatively better fiscal performance, as reflected in a smaller decline in revenue growth and a higher effectiveness ratio during the pandemic, rather than a fundamentally different revenue structure. The stability of the revenue composition indicates that the pandemic influenced the

magnitude of revenue rather than its structural distribution. Future research is encouraged to extend the observation period by including post-pandemic recovery years to provide a more comprehensive understanding of regional fiscal resilience. Additionally, employing quantitative or econometric approaches could offer deeper insights into the causal relationships between economic variables and regional revenue performance. Expanding the scope of analysis to include additional provinces or districts would also enhance the generalizability of the findings and contribute to the development of more effective regional fiscal policies.

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