

The Effect of The Number of Msmes, The Number of Buildings and Grdp on City District Tax Revenue in South Sulawesi Province

Nur Alif Sapoeutra ^{1*}, Abd. Rahim ², Citra Ayni Kamaruddin ³, Sri Astuty ⁴, and Abdul Rajab ⁵

¹ Faculty of Economics and Business, Universitas Negeri Makassar; Email: nuralimsaputra28@gmail.com

² Faculty of Economics and Business, Universitas Negeri Makassar; Email: abd.rahim@unm.ac.id

³ Faculty of Economics and Business, Universitas Negeri Makassar; Email: citraayni@unm.ac.id

⁴ Faculty of Economics and Business, Universitas Negeri Makassar; Email: sri.astuty@unm.ac.id

⁵ Faculty of Economics and Business, Universitas Negeri Makassar; Email: abdulrajab@unm.ac.id

Corresponding Author: Nur Alif Sapoeutra Email: nuralimsaputra28@gmail.com

Abstract: This research investigates the effect of the amount of MSMEs, the number of buildings, and GRDP on regional tax revenue in selected cities and regencies in South Sulawesi, driven by the inconsistency between the growth of economic potential and the realization of tax revenue, where increases in MSMEs, buildings, and GRDP are not always followed by higher tax receipts. The study aims to analyze the effect of these variables and identify the most significant factors contributing to regional fiscal capacity. A quantitative approach is employed using panel data that combine time series and cross-sectional data from 2015-2024, analyzed through panel data regression with model selection based on Chow, Hausman, and Lagrange Multiplier test. The results show that partially, MSMEs and the number of buildings do not have a significant effect on tax revenue, while GRDP has a positive significant impact; however, simultaneously, all variables significantly influence tax revenue, as indicated by a high Adjusted R-squared value. These findings suggest that economic growth, as proxied by GRDP, plays a more dominant role in increasing tax revenue compared to the mere increase in the number of MSMEs and buildings, implying that optimizing tax revenue requires not only expanding economic potential but also enhancing tax compliance, administrative efficiency, and the quality of economic growth.

Keywords: Buildings; GRDP; MSMEs; South Sulawesi; Tax Revenue.

Received: April 24, 2026

Revised: April 30, 2026

Accepted: May 27, 2026

Published: May 29, 2026

Curr. Ver.: May 29, 2026



Copyright: © 2025 by the authors.

Submitted for possible open

access publication under the

terms and conditions of the

Creative Commons Attribution

(CC BY SA) license

([https://creativecommons.org/li](https://creativecommons.org/licenses/by-sa/4.0/)

[censes/by-sa/4.0/](https://creativecommons.org/licenses/by-sa/4.0/))

1. Introduction

Taxes are a crucial instrument in supporting national development because they provide as a source of government funding and a means of providing public services to the public. Tax revenues are used to finance state expenditures, although they do not provide direct returns to taxpayers, so collection must comply with applicable laws and regulations (Basti, 2020). Taxes also play a strategic role in supporting government functions, both as a regulatory instrument and as a source of state and regional revenue. In the regional context, taxes are aimed at increasing the effectiveness of public services and supporting the optimization of Regional Original Revenue (PAD). Furthermore, regional levies contribute to increasing PAD as payment for services or permits granted by the regional government, as stipulated in Law Number 28 of 2009 (Yahaya & Agusta, 2020).

Furthermore, taxes contribute to driving economic growth by increasing investment, creating jobs, and increasing public purchasing power. Therefore, tax optimization is crucial in strengthening sustainable economic development in a region. Regional economic growth is strongly influenced by the capability of local governments to control revenue sources, particularly through PAD. The greater a region's financial capacity, the greater its contribution to development financing. However, many regions still rely on transfers from the central

government, necessitating efforts to explore local economic potential to increase regional fiscal independence (Meliala et al., 2025).

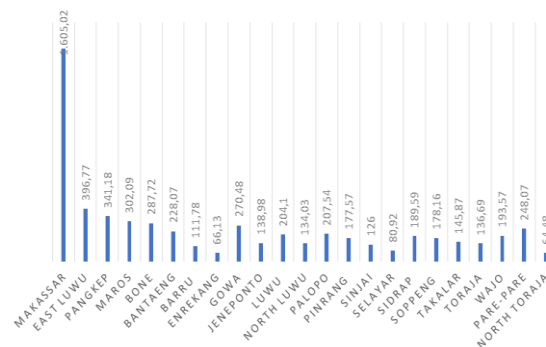


Figure 1. Regional Original Income (PAD) by City/Regency in South Sulawesi in 2024.

South Sulawesi Province has demonstrated relatively high economic growth in Eastern Indonesia, but regional regional revenue (PAD) disparities persist. According to Figure 1, Makassar City has the highest PAD (approximately IDR 1.6 trillion), far surpassing other regions such as East Luwu, Pangkep, Maros, and Bone, which are in the range of IDR 300-400 billion. This difference demonstrates Makassar's dominance as a center of economic activity and reflects the disparity in PAD contributions between regions.

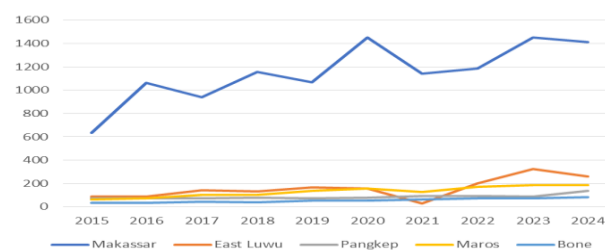


Figure 2. Tax Revenue in South Sulawesi (2015-2024).

In general, the graph shows that Makassar City is the main contributor to regional tax revenue in South Sulawesi, while other regions, such as East Luwu and Maros, show a positive growth trend, albeit at a lower level. Fluctuations in the 2020-2021 period reflect the effect of the COVID-19 to the economic activity and tax revenue. In an effort to maintain revenue stability, the government is encouraging increased employment opportunities and optimizing the role of MSMEs to increase demand and economic activity, which ultimately results in increased tax revenue, like income tax and value added tax (Sitinjak, 2018).

Tax revenue is closely linked to the potential of MSMEs as a regional tax base. A decline in MSME activity due to weakening demand, limited capital, or distribution constraints can directly impact tax revenue, particularly from the service sector, such as restaurants and hotels. Conversely, growing MSMEs can increase economic activity and broaden the tax base. Furthermore, MSMEs has a crucial role in the national economy because they create jobs, reduce unemployment, and supporting the production of goods and services. Therefore, they require support from the government and the banking sector to overcome various obstacles (Sofyan, 2017).

The development of MSMEs contributes to increased employment, as the more MSMEs that develop, the greater the job opportunities created for people of various skill levels (Wulandari et al., 2024). On the other hand, population growth drives an increased demand for land and buildings, which has implications for increasing Land and Building Tax (PBB) objects. Each registered land and building ownership will increase the number of taxpayers through the issuance of NPWPD, thus potentially increasing PBB revenue. Thus, the increase in the number of taxpayers, reflected in PBB payments, is an important indicator in measuring the property sector's contribution to regional tax revenue (Afriyana & Waluyo, 2015).

Land and Building Tax (PBB) was originally a central tax administered by the Directorate General of Taxes. However, since the enactment of Law Number 28 of 2009, PBB has been transferred to a regional tax administered directly by local governments through an official assessment system, where the tax amount is determined by tax officials (Hutabarat

et al., 2025). Furthermore, regional tax revenue is also influenced by Gross Regional Domestic Product as a key indicator of economic growth. An increase in GRDP reflects an increase in economic activity and community income, which ultimately increases tax-paying capacity and encourages increased regional tax revenue (Mongdong et al., 2018).

Based on the case, the main problem in this study is the discrepancy between the increase in the number of MSMEs, the amount of buildings, and the GRDP and the realization of regional tax revenue in South Sulawesi Province. Although these three indicators show an upward trend, tax revenues do not always increase in line with this, indicating a suboptimal conversion of economic potential into fiscal revenue. Furthermore, low levels of taxpayer compliance, particularly among MSMEs, and ineffective local government policies are inhibiting factors. This is reinforced by previous research that has shown inconsistent findings (Wisnucahyo, 2023).

2. Literature Review

Previous studies indicate that MSMEs have an important role on promoting economic growth and increasing regional tax revenue. Research by Abas et al., (2025) found the number of MSMEs and the size of the MSMEs Bagus Ananta Wiguna, & Ni Putu Martini Dewi (2025) workforce had a positive and significant impact to economic growth and consistent with Sitinjak (2018) study, which highlight the significant contribution of MSMEs to regional tax revenue. Similarly, Farhan (2022) also reported that MSMEs exert a positive effect on South Sulawesi economic growth (Asih Murwati, & Dedy Yuliawan. 2025).

In addition to MSMEs, the number of buildings is also a frequently studied variable in regional economic research. Riska (2020) found that the number of MSMEs and number of buildings significantly influenced the economic growth of Makassar City. Research by Imnur et al., (2023) shows partially, the amount of MSMEs and number of buildings significantly influenced the economic variables studied. However, (Farhan, 2022) found different results, where the building variable actually had a negative effect on economic growth, indicate differences in results between studies.

Furthermore, macroeconomic variables such as population and GRDP have also been shown to influence regional tax revenue. Research by Maria & Afrianti (2023) shows that population and GRDP have a positive effect on regional tax revenue, meanwhile inflation has no significant effect. This suggests that economic activity, as reflected in GRDP, plays a role in increasing regional fiscal capacity.

Furthermore, taxpayer compliance is also a key factor in research related to regional tax revenue. Pratiwi et al., (2020) found that despite the rising in the number of taxpayers, the level of understanding and adherence in fulfilling tax obligations remains low, resulting in no significant impact on increasing regional tax revenue. This suggests that increased tax potential is not always followed by optimal revenue realization.

In general, prior studies have produced varied and inconsistent findings regarding the effects of MSMEs, the amount of buildings, and GRDP on tax revenue and economic growth. Hence, additional research is necessary to develop a more comprehensive knowledge of the relationships among these variables, especially within the context of regional tax revenue.

3. Research Method

This study use a quantitative approach using panel data, mixing the time series with cross-sectional to enable a more comprehensive analysis. The data used are secondary data, including information on regional tax revenue, the number of Micro, Small, and Medium Enterprises (MSMEs), the number of buildings, and Gross Regional Domestic Product (GRDP) in South Sulawesi over a ten-year period from 2015 to 2024. To examine the relationships among these variables, the study applies panel data regression analysis by estimating and comparing three alternative panel data models using EViews 12.

The following equation of the panel data regression applied in this study is:

$$TR_{it} = \beta_0 + \beta_1 NM_{1it} + \beta_2 NB_{2it} + \beta_3 GRDP_{3it} + e_{it} \quad (i)$$

Description:

TR	= Tax Revenue
NM	= Number of MSMEs
NB	= Number of Buildings
GRDP	= Gross Regional Domestic Product

ε	= error term
β_0	= intercept
$\beta_{1,2,3,...}$	= slope
i	= Number of Observations
t	= Time Period.

4. Results

Prior to performing the main analysis, the most appropriate model is first identified through a set of specification tests, such as the Chow, Hausman, and Lagrange Multiplier test. These procedures are used to decide the Common Effect, Fixed Effect, or Random Effect model best fits the data characteristics. The chosen model is subsequently used to empirically examine and interpret the effect of the independent variables on the dependent variable.

Table 1. Model Selection Test Results.

Test Name	Hypothesis	Prob.	Results
Chow Test	H0: If the prob. > 0.05 (Common Effect)	0.0000	FEM
	H1: If the prob. < 0.05 (Fixed Effect)		
Hausman Test	H0: If the prob. > 0.05 (Random Effect)	0.0000	FEM
	H1: If the prob. < 0.05 (Fixed Effect)		
Lagrange Multiplier Test	H0: If the prob. > 0.05 (Random Effect)	0.0000	REM
	H1: If the prob. < 0.05 (Common Effect)		

Source: Eviews12 Data Processing Results, 2025.

The table analysis revealed that the Random Effect Model performed best. Thus, it is suitable for carrying out the regression analysis.

Table 2. Results of Panel Data Regression Analysis of Random Effect Model.

Variable	Expected Sign	Coefficient	Std. Error	t-Statistic	Prob.
C	-	-4.982264	5.815531	-0.856717	0.3965
NM	-	-0.105318	0.121815	-0.864571	0.3922
NB	-	-0.034998	0.358053	-0.097747	0.9226
GRDP	+	1.348083	0.265357	5.080259	0.0000
D_MKS	+	2.018773	0.229689	8.789158	0.0000
D_EL	-	-0.482102	0.270226	-1.784070	0.0816
D_B	-	-1.738528	0.226742	-7.667438	0.0000
D_P	-	-0.940381	0.436401	-2.154857	0.0370
R-Squared					0.926105
Adjusted R-Squared					0.913789
F-statistic					75.19606
Prob(F-statistic)					0.000000

Source: Eviews12 Data Processing Results, 2025.

According to Table 2, the estimated parameters for the Random Effect Model are presented below:

$$TR_{it} = 4.982264 - 0.105318 NM_{it} - 0.034998 NB_{it} + 1.348083 GRDP_{it} + 2.018773 D_M - 0.482102 D_{EL} - 1.738528 D_B - 0.940381 D_P + e_{it}$$

The F-test is applied to determine whether all independent variables in the regression model jointly influence the dependent variable. A model is deemed suitable if the computed F-value surpasses the critical F-value and its probability falls below the selected significance threshold. The estimation results show an F-statistic of 75.19606 with a p-value of 0.0000, which is less than the 5% significance level ($\alpha = 0.05$). Hence, we reject the null hypothesis, confirming that the number of MSMEs, buildings, and Gross Regional Domestic Product collectively exert a statistically significant impact on tax revenue.

The t-test (partial significance test) is utilized to determine whether each independent variable individually affects the dependent variable in a statistically significant manner.

- The Number of MSMEs (NM) have a prob. 0.3922, which exceeds the 0.05 significance level, indicating that NM does not have a statistically significant effect on tax revenue.

- b. The Number of Buildings (NB) have a prob. 0.9226, above the 0.05 threshold, suggesting that NB does not significantly influence tax revenue.
- c. Gross Regional Domestic Product (GRDP) have a prob. 0.0000, below 0.05 indicating GRDP have a statistically significant influence on tax revenue.

To ensure a more precise interpretation of the analysis results, it is important to examine the probability (Prob.) value of each dummy variable representing regencies and cities in South Sulawesi.

- a. The Makassar dummy variable has a t-statistic of 8.789158 and a Prob. of 0.000, indicating that it has a significant effect on the TR variable at the 1% significance level.
- b. The EL dummy variable showed a t-statistic of -1.784070 and a Prob. of 0.0816, suggesting that it is significant at the 10% level.
- c. The B dummy variable has a t-statistic of -7.667438 and a Prob. of 0.000, meaning it significantly affects the TR variable at the 1% level.
- d. The P dummy variable has a t-statistic of -7.667438 and a Prob. of 0.0370, indicating a significant effect on the TR variable at the 5% significance level.

The coefficient of determination measures the extent to which the independent variables account for changes in the dependent variable, reflecting the model's overall explanatory power through the Adjusted R-squared value. With an Adjusted R-squared of 0.913789, about 91.3789% of the dependent variable's variation is explained by the independent variables combined, while the rest stems from other unmodeled factors.

5. Discussion

The Effect of the Number of MSMEs on Tax Revenue

The MSME variable shows a coefficient of -0.105318 and prob. 0.3922 (>0.05), showing that it does not have a statistically significant impact on regional tax revenue. The negative coefficient implies that an increase in the number of MSMEs tends to be associated with a decrease in tax revenue; however, this relationship is not statistically significant. This result differs from the findings of Dzulhijjah et al., (2025), which reported a positive influence of MSMEs on tax revenue. However, it is consistent with the research by Fitriana & Putri (2021), which stated that the number of MSMEs does not always contribute significantly to regional tax revenue.

The insignificant effect of MSMEs can be explained by several structural factors. First, the majority of MSMEs remain in the informal sector, so not all of them are registered as taxpayers and have low levels of compliance. Second, the relatively small scale of MSMEs limits their tax contribution to total regional revenue. Third, the existence of incentive policies, such as low final tax rates for MSMEs, also limits the sector's contribution. Furthermore, the rise in the number of MSMEs is not always accompanied by a significant increase in business capacity or profits, so the growth is more quantitative than qualitative.

Thus, the outcome of this study confirm that increasing the number of MSMEs alone is not sufficient to drive increased regional tax revenue. More comprehensive efforts are needed, such as increasing business formalization, developing MSME capacity, and strengthening tax administration and compliance systems, so that the economic potential of the MSME sector can be optimally converted into tax revenue.

The Effect of the Number of Buildings on Tax Revenue

The number of buildings (NB) variable has a coefficient of -0.034998 and prob. 0.9226 (>0.05), indicating that it does not have a statistically significant influence on regional tax revenue. The negative coefficient suggests that an increase in the number of buildings tends to be associated with a decrease in tax revenue; however, this relationship is not statistically significant. This result is inconsistent with research by Afriyana & Waluyo (2015), which found that the number of buildings significantly influences land and building tax revenue, same with Riyani et al., (2025), stated that the number of buildings is not always directly proportional to tax revenue.

The insignificant effect of the number of buildings may be due to several factors. First, the suboptimal data collection of Land and Building Tax objects, resulting in not all buildings being recorded in the tax system. Second, most buildings are used for residential purposes with relatively small taxable values, thus limiting their contribution to tax revenue. Furthermore, the increase in the number of buildings is not always accompanied by an increase in the taxable value (NJOP) or the economic activity within them, as many buildings

are not being used productively. Thus, increasing the number of buildings alone is not enough to increase tax revenue without being accompanied by optimization of tax administration, increasing property values, and utilizing buildings for more productive economic activities.

The Effect of GRDP on Tax Revenue

According to the estimation results, the Gross Regional Domestic Product (GRDP) variable had a coefficient of 1.348083 and prob. 0.0000 (<0.05), showing positive statistically significant effect on regional tax revenue. This positive coefficient suggests that any increase in GRDP is followed by a corresponding rise in tax revenue, assuming other variables remain constant. These findings highlight that GRDP is a key factor in explaining variations in regional tax revenue.

These results are consistent with Widyastuti (2021), who found that GRDP positively and significantly influences tax revenue. Conceptually, GRDP reflects the level of economic activity in a region, including production, consumption, investment, and trade. This increase in economic activity will broaden the tax base, potentially increasing tax revenue from both the central and regional sectors.

The positive effect of GRDP on tax revenue can also be explained by increased public income and corporate profits. When GRDP increases, the public's ability to fulfill tax obligations also increases, thus boosting revenue from various types of taxes, such as Income Tax (PPh), Value Added Tax (PPN), and other regional taxes. Thus, economic growth reflected in the increase in GRDP is an important factor in increasing tax revenue by expanding the tax base and objects in a region.

6. Conclusion

This research examines the impact of the number of MSMEs, the number of buildings, and Gross Regional Domestic Product (GRDP) on regional tax revenue across regencies and cities in South Sulawesi Province during the 2015–2024 period. The findings reveal that, individually, the number of MSMEs and the number of buildings do not have a statistically significant effect on regional tax revenue, while GRDP has a positive significant influence. However, simultaneously, all three variables are shown to significantly influence tax revenue, indicating that the combination of economic factors together can explain variations in regional tax revenue.

These findings indicate that although MSMEs and the number of buildings represent regional economic potential, an increase in their number does not automatically increase tax revenue. This indicates that the achievement of the research objectives is not fully in line with the initial hypothesis for all variables, with only GRDP consistently supporting the hypothesis. Thus, this study confirms that economic growth, as reflected in GRDP, plays a more dominant role in increasing tax revenue than simply increasing the number of business units or physical objects.

The implications of this study suggest that regional governments need to focus more on optimizing the quality of economic growth, rather than just the quantity. Tax revenue can be increased through strengthening the tax administration system, improving taxpayer compliance, and fostering MSMEs to be more productive and integrated into the tax system. This research provides an empirical contribution to understanding that economic potential does not always translate directly into fiscal revenue without the support of effective policies and governance.

However, this study has limitations, namely, it only uses quantitative variables and does not consider non-economic factors such as tax compliance levels, institutional quality, and policy effectiveness. Furthermore, the study's scope is limited to a few districts/cities in South Sulawesi. Therefore, future research is recommended to add more comprehensive variables and employ a more diverse methodological approach to obtain more in-depth and accurate results.

Author Contributions: Conceptualization: Nur Alif Sapoeetra, Abd. Rahim, and Citra Ayni Kamaruddin; Methodology: Nur Alif Sapoeetra, Abd. Rahim, and Citra Ayni Kamaruddin; Software: Nur Alif Sapoeetra; Validation: Nur Alif Sapoeetra, Abd. Rahim, and Citra Ayni Kamaruddin; Formal analysis: Nur Alif Sapoeetra; Investigation: Nur Alif Sapoeetra; Data curation: Nur Alif Sapoeetra; Writing original draft preparation: Nur Alif Sapoeetra, Abd. Rahim, and Citra Ayni Kamaruddin; Writing review and editing: Nur Alif Sapoeetra, Abd. Rahim, and Citra Ayni Kamaruddin, Sri Astuty, and Abdul Rajab; Visualization: Nur Alif Sapoeetra; Supervision: Nur Alif Sapoeetra, Sri Astuty, and Abdul Rajab; Project administration: Nur Alif Sapoeetra;

Funding: This study acquired no external funding.

Data Availability Statement: The data used in this research are secondary data acquired from publicly available sources, covering regional tax revenue, the number of Micro, Small, and Medium Enterprises (MSMEs), the number of buildings, and Gross Regional Domestic Product (GRDP) for selected regencies/cities in South Sulawesi, namely Makassar City, East Luwu Regency, Pangkep Regency, Maros Regency, and Bone Regency. These data are accessible through official publications and databases provided by the Badan Pusat Statistik (<https://www.bps.go.id/id>) and Kementrian Keuangan Republik Indonesia (<https://www.kemenkeu.go.id>). Additional supporting data were also collected from official regional government reports relevant to the variables studied.

Acknowledgments: The author extends heartfelt thanks to the administrative and technical personnel for their assistance throughout the research. It is confirmed that AI tools were employed solely for minor language refinement and grammar corrections, without impacting the study's core content or analytical components.

Conflicts of Interest: The authors declare no conflicts of interest related to this research. Funding bodies played no role in designing the study, collecting or analyzing data, interpreting results, writing the manuscript, or deciding on publication.

References

- Abas, I., Hafid, R., Ardiansyah, Mahmud, M., & Bahsoan, A. (2025). Pengaruh jumlah unit UMKM dan tenaga kerja UMKM terhadap pertumbuhan ekonomi di Kota Gorontalo. *Menawan: Jurnal Riset dan Publikasi Ilmu Ekonomi*, 3(3).
- Afriyanah, A., & Waluyo, W. (2015). Pengaruh jumlah wajib pajak, luas lahan, jumlah bangunan, dan laju inflasi terhadap penerimaan Pajak Bumi dan Bangunan (PBB): Studi empiris pada kecamatan-kecamatan di Kota Tangerang periode 2010 s.d. 2013. *Ultima Accounting: Jurnal Ilmu Akuntansi*, 7(1), 36–53.
- Ayu, N. M. R., Murwiati, A., & Yuliawan, D. (2025). Analysis of the effect of labor, domestic investment, and inflation on GRDP in Lampung Province 1991–2020. *International Journal of Economics and Management Sciences*, 2(3), 29–33. <https://doi.org/10.61132/ijems.v2i3.860>
- Basti, N. P. (2020). Politik hukum pengampunan pajak berdasarkan prinsip demokrasi perpajakan sebagai upaya peningkatan sumber penerimaan negara. *Tanjungpura Law Journal*, 4(2), 133–160.
- Dzulhijjah, S., Yasin, N., Kusumawati, P., Az-zahra, F., & Pero, M. (2025). Kontribusi sektor UMKM terhadap penerimaan pajak negara di Indonesia. *Akuntansi Pajak dan Kebijakan Ekonomi Digital*, 2, 20–29. <https://doi.org/10.61132/apke.v2i4.1719>
- Farhan, M. (2022). *Pengaruh jumlah UMKM tenaga kerja dan pendapatan terhadap pertumbuhan ekonomi di Provinsi Sulawesi Selatan* [Skripsi, Universitas Negeri Alauddin Makassar].
- Fitriana, L., & Putri, V. R. (2021). Analisa faktor-faktor yang berpengaruh dalam pelaksanaan PP Nomor 23 Tahun 2018 terhadap *taxpayer compliance* UMKM. *Jurnal Akuntansi Keuangan dan Bisnis*, 14(1), 143–152.
- Imnur, R. H., Harahap, I., & Inayah, N. (2023). Pengaruh jumlah UMKM dan jumlah tenaga kerja terhadap pertumbuhan ekonomi masyarakat Sumatera Utara. *Economic and Business Management International Journal (EABMIJ)*, 3(2).
- Maria, S., & Afrianti, R. I. (2023). The effect of population, gross regional domestic product and inflation on local tax revenues in DKI Jakarta Province. *Journal of International Conference Proceedings*, 6(1). <https://doi.org/10.32535/jicp.v6i1.2255>

- Meliala, W., Ardian, D. R. F., & Meliala, V. C. (2025). Analisis belanja modal pemerintah dan Pendapatan Asli Daerah (PAD) terhadap pertumbuhan ekonomi di Kota Jayapura. *Jurnal Mahasiswa Manajemen dan Akuntansi*, 4(1), 803–813.
- Mongdong, C. M., Masinambow, V. A., Tumangkeng, S., & Samratulangi, U. (2018). Analisis pengaruh PDRB, jumlah penduduk dan infrastruktur terhadap penerimaan pajak daerah di Kota Tomohon. *Jurnal Berkala Ilmiah Efisiensi*, 18(5), 198–209.
- Pratiwi, H., Rayyani, W. O., & Muhaimin. (2020). Kontribusi Pajak Bumi dan Bangunan (PBB) dalam meningkatkan penerimaan pajak daerah. *Amnesty: Jurnal Riset Perpajakan*, 3(1). <https://doi.org/10.26618/jrp.v3i1.3402>
- Riyani, D. A. D., Fitri, E. N., & Asmonah, S. (2025). Efektivitas pemungutan Pajak Bumi dan Bangunan (PBB) serta retribusi daerah terhadap Pendapatan Asli Daerah (PAD) di DKI Jakarta 2015–2024. *Jurnal Akuntansi dan Bisnis Krisnadwipayana*, 12(2), 206–213.
- Sitinjak, N. D. (2018). Pengaruh jumlah UMKM dan pertumbuhan kerja terhadap penerimaan pajak. *Jurnal Manajemen & Kewirausahaan*, 6, 51–56.
- Sofyan, S. (2017). Peran UMKM (usaha mikro, kecil, dan menengah) dalam perekonomian Indonesia. *Jurnal Studi Ilmu Syariah dan Hukum*, 11, 33–64.
- Widyastuti, R. D. (2021). Analisis faktor-faktor yang mempengaruhi penerimaan pajak daerah di Kota Pontianak. *Jurnal Akuntansi, Auditing dan Investasi*, 1(1), 9–15.
- Wiguna, I. M. B. A., & Dewi, N. P. M. (2025). Factors influencing the income of micro, small, and medium enterprises (MSMEs) in Denpasar City. *International Journal of Economics, Management and Accounting*, 2(3), 111–122. <https://doi.org/10.61132/ijema.v2i3.690>
- Wisnucahyo, F. (2023). Peningkatan pajak daerah pada usaha mikro kecil dan menengah dari sektor restoran. *Jurnal Juris*, 4(0), 49–63.
- Wulandari, S., Astuti, S., Regina, Syafri, M., & Kamaruddin, C. A. (2024). Analisis pengaruh perkembangan UMKM terhadap penyerapan tenaga kerja di Kabupaten Gowa: Studi kasus pada UMKM sektor kuliner di Kecamatan Somba Opu dan Pallangga. *Jurnal Publikasi Manajemen Informatika*, 3, 358–369.
- Yahaya, A. M. S. A., & 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, 33–41.