

Local Tax Potential Analysis with Macro-Micro Approach in Serang City- Indonesia

Muhammad Angga Anggriawan¹, Kenedi², Hadi Kurniawanto³

¹muhammadanggaanggriawan@gmail.com

¹Accounting Departement, ²Economic Departement, ³Management Departement
Bisniss and Economic Faculty, Bina Bangsa University, Indonesia

ABSTRACT : The purpose of this study is to calculate the potential for hotel and restaurant taxes, calculate the growth rate and project the amount of hotel and restaurant taxes. The research method used is a quantitative method using secondary data obtained from the offices of BAPENDA, BPKAD and DINKOP UKM. This study uses 2 macro and micro approaches, namely the macro approach using trend analysis linked to the realization of annual taxes, then the micro approach uses secondary data originating from DINKOP UKM on the basis of calculating multiplying the estimated annual turnover of the taxpayer against the effective tax rate. The analytical tool used is trend analysis based on the time series method. The results of the study show that based on the macro approach, the potential for hotel tax and restaurant tax revenues is projected to be very large, this is in line with the results of the micro approach.

KEYWORDS Hotel Tax, Restaurant Tax, Potential, Projection.

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I. INTRODUCTION

One of the important components in state revenue and has a large contribution to the development carried out by the government, especially in financing, is tax. The amount of tax contribution to state revenue used for development financing can affect the wheels of government, with high tax revenues received by the government will help development that is more equitable because there are sufficient funds to make it easier for the government to run the wheels of government (Estro 2020).

The tax sector is still the main source of revenue for both the central and regional governments. To increase tax revenues, both central and regional governments are trying to do various ways, especially local governments, through several phases of regional tax reform. The first phase began when Law No. 18 of 1997 concerning Regional Taxes and Regional Levies, then amended the Law of the Republic of Indonesia No. 34 of 2000, and most recently the ratification of the Law of the Republic of Indonesia No. 28 of 2009 concerning Regional Taxes and Regional Levies (Angel Siti Fatimah dan Aini Rahmah 2022).

Taxes are levied to offset or cover costs associated with the development and maintenance of public infrastructure and facilities intended to meet the needs of local communities (Abdullah *et al.* 2022). Serang City already has Serang City Regional Regulation Number 17 of 2010 concerning Regional Taxes. The regional regulation states that regional taxes are an important source of regional income to finance governance, development and community administration. Regional tax policies are implemented based on the principles of democracy, equity and justice, community participation and accountability by taking into account regional potentials.

One of the types of local taxes regulated in regional regulations includes hotel taxes and restaurant taxes. Hotel tax applies to services for services provided by paid hotels, including support services available as hotel equipment intended to provide comfort and convenience, including sports and entertainment facilities. Hotel is a facility for providing lodging/resting services including other related services free of charge, including motels, inns, tourist lodges, tourism guesthouses, guest houses, lodging houses and the like, as well as boarding houses with more than 10 (ten) rooms.

Restaurant tax is a tax on services provided by restaurants. Restaurant is a facility where food and/or drinks are provided free of charge, which also includes restaurants, cafeterias, canteens, stalls, bars and the like,

including catering/catering services. Hotel and restaurant taxes are a source of regional income from the tax sector which can be used to support governance and regional development. Therefore, it is necessary to know how much potential tax comes from hotels and restaurants in Serang City.

As an illustration of the development of hotel taxes and restaurant taxes in Serang City from 2015 to 2021, can be seen in Figures 1 and 2 below:



Figure 1. Development of Hotel Tax

Source: BAPENDA City of Serang (processed)

The development of hotel taxes in Serang City, as shown in Figure 1, shows that the realization of local taxes from 2015 to 2019 showed an increase, namely in 2015 it was IDR 2,971,029,321, in 2016 it was IDR 3,710,177,308, in 2017 it was IDR 4,316,562,991, in 2018 it was IDR 4,824,288,371, and in 2019 it was IDR 5,865,641,432 but there was a decrease in 2020 amounting to IDR 4,027,414,208 and in 2021 it was IDR 3,709,588,105.



Figure 2. Development of Restaurant Tax

Source: BAPENDA City of Serang (processed)

As for the development of restaurant taxes in Serang City from 2015 to 2019, it can be seen that it has shown an increase, namely in 2015 it was IDR 12,588,250,092, in 2016 it was IDR 15,057,661,844, in 2017 it was IDR 16,751,950,267, in 2018 it was IDR 21,035,740,730, and in 2019 it was IDR 23,684,263,146, but there was a decrease in 2020 of IDR 18,033,491,662 and in 2021 it was IDR 21,016,819,910.

II. LITERATURE REVIEW

Local Own Revenue (PAD)

Regional Own Revenue is one source of revenue that must always be continuously stimulated by its growth. In this regional autonomy the independence of the regional government is highly demanded in financing regional development and serving the community. Regional Own Revenue (PAD) is all income or receipts that enter the local government treasury, which are obtained from sources within their own territorial boundaries, and are collected based on Regional Regulations in accordance with applicable laws and regulations and are used for regional expenditure and expenditure purposes.

Sources of Regional Original Income (PAD)

According to Halim (2004), Regional Original Income (PAD) is all regional revenues originating from regional original economic sources. Article 157 Law no. 32 of 2004 and Article 6 of Law no. 33 of 2004 explains that the source of Regional Original Income (PAD) consists of: regional taxes, regional levies, results of separated regional wealth management, and other legitimate Regional Original Income (PAD).

According to Law no. 33 of 2004, Article 1, Local Own Revenue is revenue obtained by a region from sources within its own region and collected based on regional regulations in accordance with applicable laws and regulations. Regional Own Revenue is a source of regional revenue that is explored to be used as the basic capital of the regional government in financing development and regional efforts to minimize dependence on funds from the central government (Sauyai A, Debby Ch. Rotinsulu 2022).

According to (Fery 2021) the Regional Original Income group is separated into four types of income.

1. Local Tax

According to Law Number 28 of 2009 the types of tax revenue for Regencies/Cities consist of:

- a. hotel tax,
- b. Restaurant tax,
- c. entertainment tax,
- d. Advertisement tax,
- e. street lighting tax,
- f. Class C mineral extraction tax,
- g. Parking Tax.
- h. Groundwater Tax
- i. Swallow's Nest Tax
- j. Urban and Rural Land and Building Tax
- k. Land and Building Rights Acquisition Fees

2. Regional Retribution

Regional levies are regional revenues derived from levies. Related to Law Number 28 of 2009, types of retribution income for districts/cities include revenue objects consisting of 29 objects.

3. Results of Separated Regional Owned Wealth Management

The results of the management of separated regional assets are regional revenues originating from the management of separated regional assets. This type of income is broken down by object of income which includes:

- a. Share of profits on equity participation in regionally owned companies/BUMD.
- b. Share of profits on equity participation in state-owned companies/BUMD.
- c. Share of profits for equity participation in privately owned companies or community business groups.

4. Other Legal PAD

This income is regional revenue that comes from other things owned by the Regional Government, this account is provided to account for regional revenue (Supriadi *et al.* 2020).

Local Tax Potential Calculation Approach

Tax potential is the ability to collect taxes in ideal conditions where there are no internal and external disturbances/obstacles in the collection of taxes. Meanwhile, the tax target is the ability to collect taxes by considering internal and external disturbances/obstacles (Supriadi *et al.* 2020). There are 2 approaches to calculating local tax potential, namely the macro approach and the micro approach.

The macro approach is carried out by using certain statistical techniques based on secondary data from previous years, both Time Series data or the development of several years of local tax revenue realization or associating it with other factors that affect the local tax revenue.

The second approach is the micro approach, which is calculated based on the results of a field survey so that it describes the real potential of the current regional tax. Ideally the observation is carried out in its entirety or a census (Kementrian Keuangan 2021).

Macro Approach in Calculating Local Tax Potential

To make estimates in general can be used qualitative or quantitative methods. Estimation with qualitative methods is based on qualitative data and must be carried out by experts/experts in the field and experienced. While estimation with quantitative methods can be grouped into 2 models, namely:

- a. Causal procedures (Cause Effect Methods) use correlation and regression as the main component of the tool.

- b. Procedure for Time Series Analysis, this procedure seeks to examine a variable related to the period component. Trends and season indices are the main tools.

One of the methods that can be used in the analysis of potential regional taxes and regional levies from a macro perspective is to use projections based on the time series method; trends and moving averages (Kementrian Keuangan 2021).

Micro Approach in Calculating Local Tax Potential

In general, the calculation of potential local taxes with a micro approach is done by adding up the tax obligations of all local taxpayers. The amount of the tax liability is calculated from the value of the tax object of each taxpayer multiplied by the local tax rate. While the value of the tax object is calculated by multiplying the volume by the price of goods/services of the tax object (Sinuraya 2020).

III. RESEARCH METHOD

The procedure in this research uses a quantitative case study procedure, where the test is on a framework or a subject or archives of special events (Bogdan et al., 2007)..

The information collection method used is; observation, question and answer, and library research. The type of data used in this research is secondary data, the data was obtained from related agencies such as BAPENDA, Regional Financial and Asset Management Agency, and DINKOPUKM PERINDAG in Serang City.

Analysis Models

Macro Approach

Trend analysis and Moving Average have been developed by Microsoft Excel through a special formula so there is no need to use "Data Analysis". Trend analysis and moving averages can be done separately or maybe only one of them, namely trend analysis (Kementrian Keuangan 2021). This will be influenced by the type of analysis and data available. One example of projection analysis based on the time series method; trends that can be done to determine the potential for Hotel Tax and Restaurant Tax.

Micro Approach

Calculation of potential local tax revenues using a micro approach is multiplying the estimated amount of the taxpayer's turnover by the tax rate (Kementrian Keuangan 2021). Secondary data is the basis for researchers to calculate tax potential from the micro approach. Data on business actors who become tax objects were obtained from the relevant agency, namely the DINKOPUKM PERINDAG City of Serang.

The variety of business sectors in Serang City that are the object of potential tax calculations has encouraged researchers to set criteria based on the type of business and the amount of turnover. The types of business determined by the researchers are hotels and restaurants, for the amount of annual turnover generated by the hotel business the minimum amount is Rp. 500,000,000 according to the minimum standard for small businesses, while for restaurant businesses the minimum amount of annual turnover is Rp. with minimum standards for micro-scale businesses (Sinuraya 2020).

For the micro approach, the following formula is used:

$$Y = \sum_{k=1}^n \text{Volume} \times \text{Price of goods or services} \times \text{Tax Rate}$$

Where:

Y = Local Tax Potential

k = 1st Taxpayer

n = the nth taxpayer

IV. RESEARCH RESULTS AND DISCUSSION

Until now, the Serang City Government manages ten types of local taxes, namely: hotel tax, restaurant tax, entertainment tax, advertisement tax, street lighting tax, parking tax, BPHTB tax, P2 land and building tax, groundwater tax, and bird's nest tax. swallow.

Macro Approach in Calculating Local Tax Potential

Based on real data from the City Government of Serang regarding Hotel Tax, GRDP, and Population, the following regression equation can be calculated to project Hotel Tax in the future. Hotel Tax Data, GRDP, and Total Population are as follows:

Table 1. Hotel Tax, GRDP, and Number of Taxpayers

	A	B	C	D
1	Tahun	Jumlah (Rp Juta)		Jumlah Penduduk
2		Pajak Hotel	PDRB	(ribuan)
3	2015	2.971.029	21.906.350.470	643
4	2016	3.710.177	24.054.820.160	655
5	2017	4.316.562	26.452.445.430	666
6	2018	4.824.288	28.980.866.420	677
7	2019	5.865.641	31.602.577.250	688
8	2020	4.027.414	31.586.332.780	692
9	2021	3.709.588	33.347.121.930	704

To determine the regression equation by considering GRDP as a determinant of the size of hotel tax, it is carried out as follows:

1. Open Microsoft Excel, enter the Hotel Tax, GRDP, and Population data. then go to the "Data" menu and open "Data Analysis".
2. Perform a regression analysis using the "regression" menu found in "Data Analysis". Then press the "OK" menu so that the appearance can be seen in the following image:

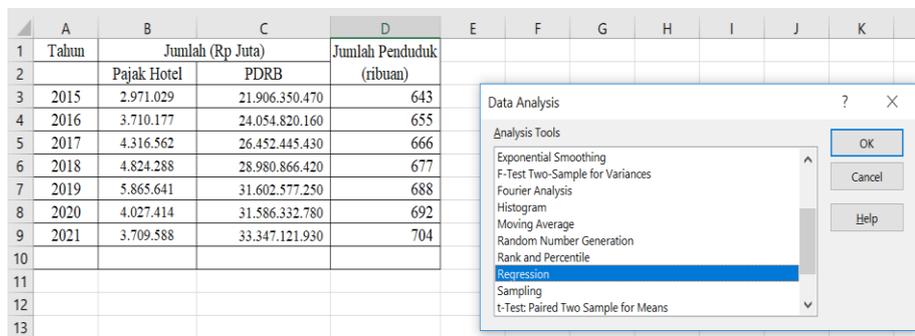
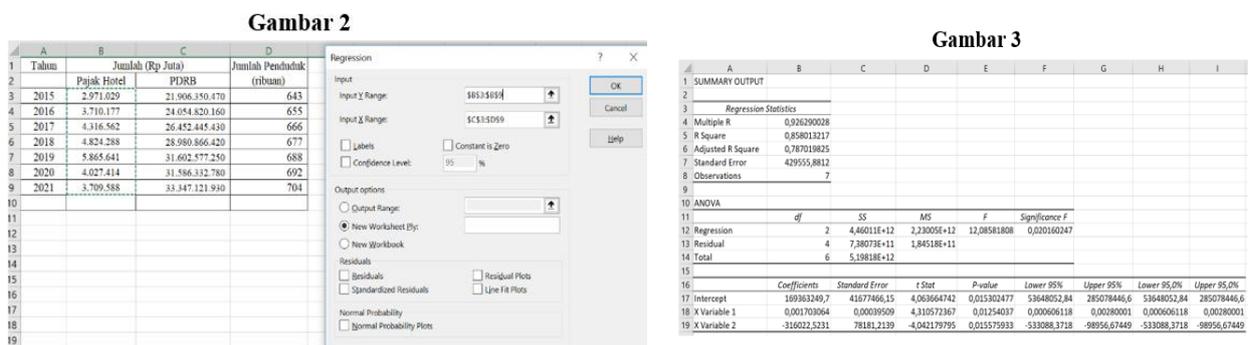


Figure 1. Data Analysis

3. Input the data; "Y" and "X". Data "Y" is the amount of Restaurant Tax and "X" is the amount of GRDP by placing the cursor in the "Input Y range" column then moving the cursor arrow to the data source, placing it on the initial data press the left touch pad and hold down, drag the + sign until last data. The same thing is done for "Input X range". Furthermore, by pressing the "OK" command, the results describe the regression equation of the Restaurant Tax projection. The Intercept coefficient is a constant, and X Variable 1 is the coefficient of the X variable (b). Display can be seen in the following figure:



The result of the regression calculation is $Y = 169363249.7 + 0.001703064 X$ Hotel Tax Projection for 2022 and subsequent years can be done by entering the projected Variable X (GRDP Value).

Based on real data from the Serang City Government regarding Restaurant Tax, GRDP, and Total Population, the following regression equation can be calculated to project Restaurant Tax in the future. Data on Restaurant Tax, GRDP, and Population are as follows:

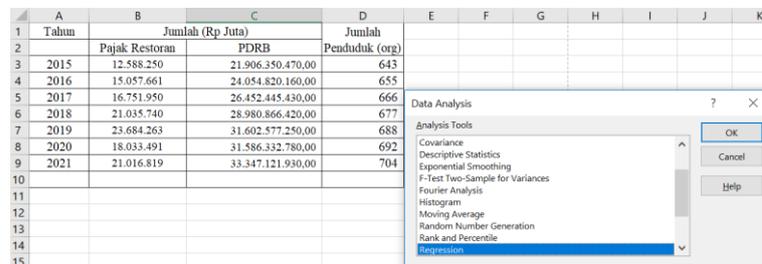
Table 2. Restaurant Tax, GRDP, and Number of Taxpayers

	A	B	C	D
1	Tahun	Jumlah (Rp Juta)		Jumlah
2		Pajak Restoran	PDRB	Penduduk (org)
3	2015	12.588.250	21.906.350.470,00	643
4	2016	15.057.661	24.054.820.160,00	655
5	2017	16.751.950	26.452.445.430,00	666
6	2018	21.035.740	28.980.866.420,00	677
7	2019	23.684.263	31.602.577.250,00	688
8	2020	18.033.491	31.586.332.780,00	692
9	2021	21.016.819	33.347.121.930,00	704

To determine the regression equation by considering GRDP as a determinant of the size of hotel tax, it is carried out as follows:

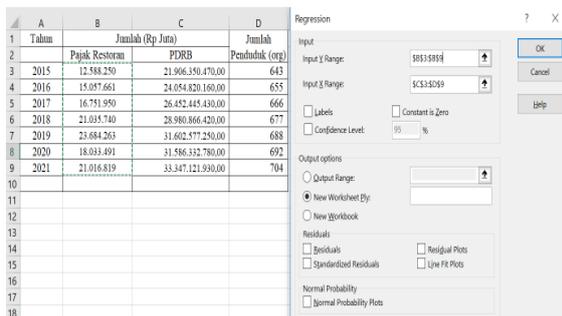
1. Open Microsoft Excel, enter the Hotel Tax, GRDP, and Population data. then go to the "Data" menu and open "Data Analysis".
2. Perform a regression analysis using the "regression" menu found in "Data Analysis". Then press the "OK" menu so that the appearance can be seen in the following image:

Gambar 4



3. Enter data; "Y" and "X". Data "Y" is the amount of Restaurant Tax and "X" is the amount of GRDP by placing the cursor in the "Input Y range" column then moving the cursor arrow to the data source, placing it on the initial data press the left touch pad and hold down, drag the + sign until last data. The same thing is done for "Input X range". Furthermore, by pressing the "OK" command, the results describe the regression equation of the Restaurant Tax projection. The Intercept coefficient is a constant, and X Variable 1 is the coefficient of the X variable (b). Display can be seen in the following figure:

Gambar 5



Gambar 6

SUMMARY OUTPUT								
Regression Statistics								
Multiple R	0,938330892							
R Square	0,880464862							
Adjusted R Square	0,820697293							
Standard Error	1635048,501							
Observations	7							
ANOVA								
	df	SS	MS	F	Significance F			
Regression	2	7,87658E+13	3,93829E+13	14,73148196	0,014288649			
Residual	4	1,06993E+13	2,67388E+12					
Total	6	8,94593E+13						
Coefficients								
Intercept	333449170,3	158639845,4	2,101925714	0,10342823	-107005651,9	773903993	-107005651,9	773903992,6
X Variable 1	0,003958939	0,001503859	2,632520412	0,058032822	-0,000216442	0,00813432	-0,000216442	0,00813432
X Variable 2	-632713,4024	297586,6057	-2,126148793	0,100643023	-1458946,277	193519,472	-1458946,277	193519,4723

The result of the regression calculation is $Y = 333449170.3 + 0.003958939 X$ The restaurant tax projection for 2022 and subsequent years can be done by entering the projected variable X (GRDP value).

Projection Based on Time Series Method; Trends.

Trend analysis has been developed by Microsoft Excel through a special formula so there is no need to use "Data Analysis" like the regression analysis above. Trend analysis can be done separately, or maybe just trend analysis. This will be influenced by the type of analysis and data available. One example of trend analysis that can be carried out is calculating hotel tax projections and restaurant tax projections. Real data from Serang City Government for 7 years are as follows:

Tabel 3. Pajak Hotel, PDRB, dan Jumlah Wajib Pajak

A	B	C	D
Tahun	Jumlah (Rp Juta)		Jumlah Penduduk (ribuan)
	Pajak Hotel	PDRB	
2015	2.971.029	21.906.350.470	643
2016	3.710.177	24.054.820.160	655
2017	4.316.562	26.452.445.430	666
2018	4.824.288	28.980.866.420	677
2019	5.865.641	31.602.577.250	688
2020	4.027.414	31.586.332.780	692
2021	3.709.588	33.347.121.930	704

Tabel 4. Pajak Restoran, PDRB, dan Jumlah Wajib Pajak

A	B	C	D
Tahun	Jumlah (Rp Juta)		Jumlah Penduduk (ribuan)
	Pajak Restoran	PDRB	
2015	12.588.250	21.906.350.470	643
2016	15.057.661	24.054.820.160	655
2017	16.751.950	26.452.445.430	666
2018	21.035.740	28.980.866.420	677
2019	23.684.263	31.602.577.250	688
2020	18.033.491	31.586.332.780	692
2021	21.016.819	33.347.121.930	704

Based on the data, because GRDP and population tend to increase from year to year, the method used is trend analysis to determine projected hotel taxes and restaurant taxes. The trend analysis formula is also made in the next row (line 10 for 2022 and row 11 for 2023). For example, the following =@TREND(D3:D9;A3:A9;A10), means that the population trend calculation data is from Column D and Row 3 to Row 9. Meanwhile, the Trend calculation is in the time sequence shown in Column A and Row 3 to Row 9 A10 means that the trend is made in line 10. The appearance of these formulas can be seen in the following figure:

Gambar 7

A	B	C	D
Tahun	Jumlah (Rp Juta)		Jumlah Penduduk (ribuan)
	Pajak Hotel	PDRB	
2015	2.971.029	21.906.350.470	643
2016	3.710.177	24.054.820.160	655
2017	4.316.562	26.452.445.430	666
2018	4.824.288	28.980.866.420	677
2019	5.865.641	31.602.577.250	688
2020	4.027.414	31.586.332.780	692
2021	3.709.588	33.347.121.930	704
2022		36.066.569.411	715
2023		37.788.685.785	723

Gambar 8

A	B	C	D
Tahun	Jumlah (Rp Juta)		Jumlah Penduduk (ribuan)
	Pajak Restoran	PDRB	
2015	12.588.250	21.906.350.470	643
2016	15.057.661	24.054.820.160	655
2017	16.751.950	26.452.445.430	666
2018	21.035.740	28.980.866.420	677
2019	23.684.263	31.602.577.250	688
2020	18.033.491	31.586.332.780	692
2021	21.016.819	33.347.121.930	704
2022		36.066.569.411	715
2023		37.788.685.785	723

To obtain the projected value of Hotel Tax and Restaurant Tax in 2022 and 2023, it is carried out by multiplying the total population growth by the GRDP. Meanwhile, the projection for the following years can be done by copying all the formulas to the next line until the final year of the desired projection. The display of this process can be seen in the following figure:

Gambar 9

A	B	C	D
Tahun	Jumlah (Rp Juta)		Jumlah Penduduk (ribuan)
	Pajak Hotel	PDRB	
2015	2.971.029	21.906.350.470	643
2016	3.710.177	24.054.820.160	655
2017	4.316.562	26.452.445.430	666
2018	4.824.288	28.980.866.420	677
2019	5.865.641	31.602.577.250	688
2020	4.027.414	31.586.332.780	692
2021	3.709.588	33.347.121.930	704
2022	25.782.444.762	36.066.569.411	715
2023		37.788.685.785	723

Gambar 10

A	B	C	D
Tahun	Jumlah (Rp Juta)		Jumlah Penduduk (ribuan)
	Pajak Restoran	PDRB	
2015	12.588.250	21.906.350.470	643
2016	15.057.661	24.054.820.160	655
2017	16.751.950	26.452.445.430	666
2018	21.035.740	28.980.866.420	677
2019	23.684.263	31.602.577.250	688
2020	18.033.491	31.586.332.780	692
2021	21.016.819	33.347.121.930	704
2022	25.782.444.762	36.066.569.411	715
2023		37.788.685.785	723

The final results of the hotel tax and restaurant tax projections for the following years, namely 2022 and 2023, as explained above, are as follows:

Gambar 11

	A	B	C	D
1	Tahun	Jumlah (Rp Juta)		Jumlah Penduduk
2		Pajak Hotel	PDRB	(ribuan)
3	2015	2.971.029	21.906.350.470	643
4	2016	3.710.177	24.054.820.160	655
5	2017	4.316.562	26.452.445.430	666
6	2018	4.824.288	28.980.866.420	677
7	2019	5.865.641	31.602.577.250	688
8	2020	4.027.414	31.586.332.780	692
9	2021	3.709.588	33.347.121.930	704
10	2022	25.782.444.762	36.066.569.411	715
11	2023	27.321.219.822	37.788.685.785	723

Gambar 12

	A	B	C	D
1	Tahun	Jumlah (Rp Juta)		Jumlah Penduduk
2		Pajak Restoran	PDRB	(ribuan)
3	2015	12.588.250	21.906.350.470	643
4	2016	15.057.661	24.054.820.160	655
5	2017	16.751.950	26.452.445.430	666
6	2018	21.035.740	28.980.866.420	677
7	2019	23.684.263	31.602.577.250	688
8	2020	18.033.491	31.586.332.780	692
9	2021	21.016.819	33.347.121.930	704
10	2022	25.782.444.762	36.066.569.411	715
11	2023	27.321.219.822	37.788.685.785	723

Micro Approach in Calculating Local Tax Potential

Analysis of local tax potential using a micro approach is based on secondary data in the form of observations of tax objects. Observations were made directly on the regional tax object of Serang City. Calculation of potential local tax revenues using a micro approach is to multiply the estimated annual turnover of the taxpayer by the tax rate (Kementerian Keuangan 2021).

Hotel Tax Potential Calculation

Based on secondary data obtained from related offices of the Serang City BAPENDA, regarding hotel business taxpayers, the calculation of potential hotel taxes using a micro approach can produce the following information:

Table 5 Calculation Results of Potential Hotel Taxes in Serang City for 2021

No	Hotel	Average Visitors	Rate Average	Income Per Year	Rates	Hotel Tax
1	Le Dian	62	500.000	9.300.000.000	10%	930.000.000
2	Ratu Bidakara	43	400.000	5.160.000.000	10%	516.000.000
3	Mahadria	25	300.000	2.250.000.000	10%	225.000.000
4	Wisata Baru	20	150.000	900.000.000	10%	90.000.000
5	Abadi	18	200.000	1.080.000.000	10%	108.000.000
6	Pangestu	15	150.000	675.000.000	10%	67.500.000
7	Hikmah	20	150.000	900.000.000	10%	90.000.000
8	Flamenggo	30	300.000	2.700.000.000	10%	270.000.000
9	Amaris Serang	35	300.000	3.150.000.000	10%	315.000.000
10	Grand Krakatau	35	300.000	3.150.000.000	10%	315.000.000
11	Puri Kayana	20	200.000	1.200.000.000	10%	120.000.000
12	Taman Sari	28	250.000	2.100.000.000	10%	210.000.000
Total Potential				32.565.000.000		3.256.500.000

Source: Processed data (2022)

Restaurant Tax Potential Calculation

Based on data obtained from the related agency DINKOP UKM City of Serang, regarding the number of restaurants/eateries in the City of Serang area until 2021 it has a population of 42, by generating sample data of 10 restaurant taxpayers in Serang City based on the minimum annual turnover criteria of IDR 300 000,000.0- spread over 6 districts. The following information can be presented:

Table 6 Calculation Results of Potential Restaurant Taxes in Serang City for 2021

No	Nama Rumah Makan	Omset Per tahun	Tarif	Pajak Restoran
1	Nasi Uduk Ny.Teta	318.000.000	10%	31.800.000
2	EMPEK – EMPEK ARANE 126	325.000.000	10%	32.500.000

3	Bakso Pelangi	388.000.000	10%	38.800.000
4	Suka Sake	380.000.000	10%	38.000.000
5	DAPUR T' CUCU	324.000.000	10%	32.400.000
6	DAPOER CENNA	360.000.000	10%	36.000.000
7	Angkringan Mas Coy	380.000.000	10%	38.000.000
8	Mie Preman	396.000.000	10%	39.600.000
9	Rumah Makan Lesehan	420.000.000	10%	42.000.000
10	Warung Nasi Lesmana	320.000.000	10%	32.000.000
Jumlah Potensi		3.611.000.000	10%	361.100.000

Sumber: Data diolah (2022)

V. CONCLUSIONS AND RECOMMENDATIONS

Based on a macro approach using trend analysis to find out projected hotel taxes and restaurant taxes, it can be concluded that hotel taxes and restaurant taxes have a sizable potential for 2022 and 2023. In the realization that it can run properly so that the amount of local tax revenue collected can be in accordance with the amount projected, and of course this will affect the amount of regional income for the City of Serang.

In addition, based on a micro approach, the potential contained in hotel taxes and restaurant taxes, although the data owned by researchers from related agencies, does not fully represent restaurant data in Serang City.

Suggestions for future research are to calculate the potential for BPHTB taxes and street lighting taxes from a macro approach, in which the amount of the tax is sufficient to contribute to the amount of local revenue of Serang City. Furthermore, for the micro approach, it is hoped that future research will be able to compare secondary data obtained from related agencies with the results of field observations.

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