

STRATEGY FORMULATION OF MARKET SERVICE RETRIBUTION IN BANDUNG REGENCY

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Abstract

This study seeks to formulate a strategy for comprehensively accepting market service retribution in Bandung Regency based on the input, matching, and decision stages. The method used in this research is qualitative with a phenomenological approach to research subjects in Bandung Regency, which consists of 1) Head of the Department of Trade and Industry; 2) Secretary of the Department of Trade and Industry; 3) Head of Trade Distribution Facilities Division; 4) Heads of market Technical Service Units, and 5) Association of traditional market traders. The results of the study found five alternative strategies that were reliable in solving the problem of receiving market service retribution in Bandung Regency, including 1) Balancing the environmental management budget with market retribution income to strengthen market management; 2) Utilizing information technology in buying and selling activities, community services, and organizational management to increase market competitiveness; 3) Improving the management of market retribution by prioritizing socialization so that traders are educated; 4) Develop computerized organization administration and management so that the market becomes stable, conducive, and productive; and 5) Planning and implementing partnerships with the private sector in work programs related to market revitalization.

Keywords: Strategy Formulation; Traditional market; Receipt of Retribution; Market Service Charges.

A. INTRODUCTION

In line with Law Number 23 of 2014 concerning Regional Government, it emphasizes the form of autonomy that is developed, not only the delivery and implementation of affairs but also provides a clear and firm picture of the regional authority to manage and regulate their household to pay attention to the interests of the community (Seymour & Turner), 2002; Smith, 2008; Usman, 2002). Thus, the authority and affairs of local governments are carried out based on democratization, creativity, aspirations and community initiatives, as well as community empowerment following applicable laws and regulations (Weir, 1999; Roseland, 2000; Sirianni & Friedland, 2001).

The era of regional autonomy demands regions to be resourceful in identifying revenue sources that may pay local government expenses in the context of governing and developing (Hawkins, 2000; Resosudarmo, 2004; Amin, 2017). The Law on Regional Government and the Law on Financial Balance between the Central and Regional Governments specify taxes as a source of Regional Original Income, often known as PAD, originating inside the region itself, among the several alternative regional resources (Gomies & Pattiasina, 2011; Kamal, 2019) Regional Original Revenue is one form of regional income or revenue that is crucial to the implementation of regional autonomy. The greater the contribution of PAD revenue to the Regional Revenue and Expenditure Budget (APBD), the greater the degree of regional independence and the lower the degree of regional dependency on the center (Tara et al., 2017; Susanto, 2019).

Ideally, one of the main characteristics of a region capable of implementing regional autonomy is the ability of regional finances to finance the administration of their regional government with the proportion of dependence on the central government getting smaller, and it is hoped that local revenue should be the most significant part in mobilizing funds for local government administration (Rondinelli et al., 1983; Briffault, 1995; Sanz Menendez & Cruz Castro, 2005). Local revenue is one of the essential factors in the implementation of the wheels of the government of a region based on the principle of accurate, broad and responsible autonomy. The greater a region obtains and collects PAD, the greater the number of regional funds available that can be used to finance the implementation of regional autonomy (Crook, 1994; Kaufmann, 2003; Rodriguez-Pose, 2013). One source of PAD that has the potential to be developed is regional retribution (Aryanto et al., 2019; Wijaya et al., 2020). Based on Law Number 28 of 2009 concerning Regional Taxes and Regional Levies, regional levies are as payment for services or the granting of specific permits expressly provided and granted by the regional government for the benefit of individuals or entities. Along the way, in addition to contributing to local revenue, regional levies also have other functions in the form of regulating economic activities in the area, regulating regional economic stability, as well as equitable distribution and development of community income (Litvack & Seddon, 1999; Altshuler & Gomez-Ibanez, 2000).

The application of regional levies as a source of regional revenue is a matter not just for the government, which determines and collects regional levies, but also for the community as a whole. As a community member residing within the region, every individual or entity that satisfies the requirements outlined in the regional restitution regulations and receives services from the regional government must pay a levy (Oi, 1992; Mikesell, 2003; Agranoff, 2004)

Regional fees are classified into three categories: general, business, and particular (Putra et al., 2014; Martini et al., 2019). General service retribution is the only one of the three retribution objects that has direct interaction with the lowest strata of society and whose existence is felt. The Public Sector Retribution is a service supplied or provided by the Regional Government for the public interest and is available to private persons and organizations (Toduhó et al., 2014; Absor, 2014). The market service tax is one of the points of the public service levy; the market levy occurs daily and is in direct contact with the local economic cycle. Market levies based on Law 28 of 2009 on Regional Taxes and Regional Levies Article 116, paragraph 1 is the provision of traditional/simple market facilities in the form of courtyards, stalls, and kiosks controlled by the regional administration and expressly provided for merchants.

Looking at the existing phenomena, the not yet optimal acceptance of market service retribution is thought to be caused by many things related to internal and external factors. Optimization of market service retribution revenue can be done through expanding the revenue base that the regions can collect, namely by identifying potential retribution payers and the number of retribution payers by improving the object database, calculating the potential and revenue capacity of each levy (Horota et al., 2017; Permana & Handayani, 2013). In addition, there needs to be a strengthening in the process of collecting market fees, including, in this case, the need for an increase in the capacity of human resources (Bedes et al., 2019; Juliati,

2019). Another thing that needs to be considered concerning the acceptance of market service retribution is coordination to increase revenue capacity through more targeted planning, as well as conducting field supervision to see and assess and take action if deviations are found in the retribution collection process either to the retribution collector or delinquent merchants. Furthermore, what needs to be done is to socialize the market retribution policy to traders and how to deal with the "spill" market phenomenon, which is increasingly happening in several areas in Bandung Regency.

In connection with the preceding, the Bandung Regency Government must formulate a reliable strategy to increase the acceptance of market service retribution. In order to regulate the strategy to be formulated, market management tasks are assigned to certain institutions/agencies with competence. Following the Bandung Regency Regional Regulation Number 12 of 2016 concerning the Establishment and Composition of the Bandung Regency Regional Apparatus, the responsibility lies with the Industry and Trade Office, especially the Trade Distribution Facilities Sector, which includes three sections, namely the Trade Business Development section, the Distribution Facilities Development Section, and the Supervision Section. , Management of Distribution Facilities.

Organizations need strategies to be used as guidelines or guidelines on how the organization achieves the mission and goals set (Moore, 2000; Bryson, 2018), including, in this case, for the Bandung Regency Industry and Trade Office in optimizing the acceptance of market service retribution. Therefore, strategy formulation will be related to how a manager makes decisions from various alternatives. Strategy formulation includes developing a business mission, identifying external opportunities and threats, measuring and determining internal strengths and weaknesses, gathering alternatives, and selecting specific strategies that will be applied in some instances. Therefore, formulating strategies for optimizing the acceptance of market service retribution in Bandung Regency must be formulated comprehensively.

B. METHOD

The research included a qualitative methodology and descriptive analysis techniques. The collected data are not numbers, but rather interview transcripts, field notes, personal documents, researchers' notes or memos, and other supporting official documents. According to Keirl and Miller in Moleong (2010), qualitative research is "a unique tradition in social science that is profoundly based on observations, humans, their locality, and their language and terminology." Qualitative research is a method for investigating and comprehending the significance that some individuals or groups attribute to social or humanitarian issues. This qualitative study requires important activities, including the formulation of questions and processes, the collection of particular data from participants, the inductive analysis of data from specific to general themes, and the interpretation of the data's significance (Creswell, 2016).

Moreover, data analysis is conducted using the following data analysis tools: Threats, Opportunities, Weaknesses, and Strengths (TOWS) analysis, which is one of the most potent analytical instruments when utilized correctly. This analysis is predicated on the premise that an effective strategy will be able to simultaneously minimize weaknesses and threats while

maximizing strengths and capitalizing on opportunities. TOWS matrix analysis is the first step in identifying strategic concerns that will be used to develop a strategy for optimizing market retribution income in Bandung Regency.

C. RESULTS AND DISCUSSION

1. Analysis of Market Levy Factors

The Market Management Sector has power and accountability over the Market Retribution Sector. This field adheres to Government Regulation 38 of 2007 regarding the Division of Government Affairs among the Government, Provincial Government, and Regency/City Government. Regional Apparatus Organization Government Regulation Number 41 of 2007 is a market management matter related to cooperatives, industry, and commerce. So that the formation of a new organization and work procedure in accordance with Bandung Regency Regional Regulation No. 14 of 2008 on the Organization and Work Procedure of the Regional Office, the Field of Trade Distribution Facilities is part of trade affairs, so that the formation of a new organizational structure and work procedure within the Bandung Regency Government is integrated with cooperatives, industry, and trade shall become the Depa. In general, the Regional Government's attempts to raise regional income through, among other means, intensifying the collection of regional taxes and regional levies can be accomplished by collecting regional taxes and regional levies in the following ways:

- a. Increasing acceptance base size to expand the revenue base that can be collected by the regions, which in economic calculations is referred to as potential, the following steps were taken: identifying potential taxpayers and levies and the number of taxpayers and levies, improving the object database, and calculating the potential and revenue capacity of each levy.
- b. Enhance the collection procedure. Efforts are being made to strengthen the collection process, such as speeding the compilation of regional laws, modifying tariffs and retribution rates, and expanding human resource capacity.
- c. Enhance supervision. In addition to conducting random and periodic inspections, enhancing the supervisory process, enforcing sanctions on arrears and sanctions against tax officials, and boosting tax payments and services supplied by the regions, oversight must be strengthened.
- d. Enhance administrative effectiveness and lower collection expenses. The actions made by regions include the improvement of administrative procedures, including the simplification of tax administration and the enhancement of collection efficiency for each form of collection.
- e. Increase reception capacity by preparing more strategically. This can be accomplished by strengthening coordination with relevant regional agencies.

From the results of information in the field, it is stated that the internal factors that can encourage the acceptance of this market retribution include: 1) Optimal human resources both qualitatively and quantitatively; 2) There is a regional regulation that regulates market retribution; 3) clear division of tasks, and 4) other driving factors. Meanwhile, the internal

inhibiting factors are factors that become weaknesses, among which informants are informed as follows: 1) The number and quality of employees are not yet optimal; 2) Inadequate facilities and infrastructure; 3) understanding of the tupoksi which is still low and has not been able to set sanctions; 4) Inaccurate potential data; and 5) other inhibiting factors. So it can be stated that internal factors that can be strengths and weaknesses to increase market levies can be identified, and this means that the apparatus in the market management environment is well aware. Furthermore, external factors that can hinder/encourage efforts to increase revenue from market levies are 1) The relatively stable number of market traders, 2) awareness of paying user fees from the community, and 3) Other motivating factors. Meanwhile, external factors that can hinder efforts to increase market retribution revenue include the following: 1) The rise of the spill market; 2) many modern markets; 3) the increasing number of buying and selling transactions in the marketplace (online market); 4) Avoidance of payment by mandatory market retribution, and 5) other inhibiting factors. The analysis of external and internal critical factors in the acceptance of market service retribution in Bandung Regency was obtained from interviews and adjusted to existing conditions at the Bandung Regency Industry and Trade Office and verified through the interview process can be seen in Table 1 and Table 2.

Table 1: Results of Analysis of Key External Factors for Market Service Charges

No	Threat (Challenge)	Opportunity
1	The rise of the market is shocking, or the market is spilt	Relatively stable number of traders in traditional markets
2	The emergence of modern markets that are more physically comfortable, thereby reducing the number of buyers/sellers in traditional markets	There are still activities in traditional markets (buying and selling) that take place every day
3	The increasing number of online buying and selling transactions in the marketplace	Advances in science and technology that will improve services to the community
4	There is an effort to avoid the obligation to pay market levies by some market traders by transferring the function of the kiosks they own.	Awareness of paying retribution from traders
5	A crisis of confidence in the local government as a result of weak law enforcement for violations committed by employees/officers and mandatory retribution	Advances in science and technology using computerized systems that will increase organizational efficiency
6	Conditions of traditional markets that do not meet 3K (Health, Comfort, and Safety)	Cooperation with the private sector in revitalizing traditional markets
7	The function of the market traders association is ineffective in mediating the interests between market traders and the local government.	Favourable traditional market situation

Table 2: Results of Analysis of Internal Key Factors for Market Service Retribution

No.	Weaknesses	Strength
1	Weak market management	The legitimacy of market retribution management institutions
2	Improvements/changes to inappropriate local regulations again	The existence of the organization's vision and mission, as well as the main tasks and functions of the organization
3	Limited budget for rehabilitation/revitalization of markets whose physical condition has been damaged	Optimizing infrastructure, procedures and technology to support market management activities
4	Limited quality of human resources for market managers	Clarity of regulations regarding applicable market levies
5	A limited quantity of market management human resources	Optimizing the quality and quantity of market management apparatus
6	Lack of socialization of regulations regarding the implementation/compliance of applicable levies	Supervision of the implementation and compliance of market retribution regulations

2. Market Service Strategy Formulation in Bandung Regency

After the discussion above has identified strategic issues faced by the Bandung Regency Government in the context of receiving market service levies, then the issues will be sorted in order of priority, logical, or temporal sequence as a prelude to strategy development in the next step, namely doing a matrix evaluation of internal factors and external factors.

a) External Strategy Factor Matrix

Table 3: External Factor Analysis Summary (EFAS)

No.	Threat (Challenge)	Results			
		Amount	Rating	Weight	R x B
1	Increasing market Shock or market spill	31	3	0.069	0.214
2	The emergence of modern markets that are considered more physically comfortable by the community, thereby reducing the motivation to shop at traditional markets	29	3	0.064	0.187
3	The increasing number of online buying and selling transactions in the marketplace	37	4	0.082	0.304
4	There is an effort to avoid the obligation to pay market levies by some market traders by transferring the function of the kiosks they own.	34	3	0.076	0.257
5	A crisis of confidence in the local government as a result of weak law enforcement for violations committed by employees/officers and mandatory retribution	24	2	0.053	0.128
6	Conditions of traditional markets that do not meet 3K (Health, Comfort, and Safety) for traders and buyers in making buying and selling transactions	39	4	0.087	0.338

7	The ineffectiveness of the market traders association function in mediating the interests between market traders and the local government.	32	3	0.071	0.228
	Sub-Total				1.428
No.	Opportunity				
1	Increasing the number of traders in traditional markets	26	3	0.058	0.150
2	The existence of buying and selling transactions every day in traditional markets.	37	4	0.082	0.304
3	Advances in science and technology in the form of the use of a computerized system that has a positive impact on improving the quality of service to the community	29	3	0.064	0.186
4	There is awareness of traders to pay market fees.	25	3	0.055	0.139
5	Advances in science and information technology in the form of the use of computerized systems have a positive impact on increasing organizational efficiency	40	4	0.089	0.355
6	Cooperation with the private sector in revitalizing traditional markets	35	4	0.078	0.272
7	Favourable traditional market situation	33	3	0.073	0.241
	Sub-Total	450		1,000	1,255
	TOTAL				2,683

In Table 3, it can be seen that the weighted value is 2,668. This shows that the ability of the Department of Trade and Industry of Bandung Regency is classified as moderate in anticipating threats by taking advantage of opportunities. The main threat faced is the condition of traditional markets that do not meet 3K (Health, Comfort, and Safety) for traders and buyers in buying and selling transactions with a value of 0.338. The foremost opportunity owned by the Department of Trade and Industry of Bandung Regency is the advancement of science and information technology in the form of the use of computerized systems, which positively impact organizational efficiency with a value of 0.355.

b) Internal Strategy Factor Matrix

After the company's internal strategic factors are identified, the Internal Strategic Factors Analysis Summary (IFAS) table is prepared to formulate the internal strategic factors within the company's Strength and Weakness framework.

Table 4: Internal Factor Analysis Summary (IFAS)

No.	Weaknesses	Results			
		Amount	Rating	Weight	R x B
1	Weak market management	33	3	0.089	0.295
2	improvements/changes to regional regulations relating to the number of levy rates	24	2	0.065	0.156
3	Limited budget for rehabilitation/revitalization of markets whose physical condition has been damaged	38	4	0.103	0.391
4	Limited quality of human resources for market managers	27	3	0.073	0.198
5	A limited quantity of market management human resources	27	3	0.073	0.198
6	Lack of socialization of regulations regarding the implementation/compliance of applicable levies	27	3	0.073	0.198
	Sub-Total				1.435
No.	Strength				
1	The legitimacy of market retribution management institutions	26	3	0.070	0.183
2	The existence of the organization's vision and mission, as well as the main tasks and functions of the organization	34	3	0.092	0.313
3	Optimizing infrastructure, procedures and technology to support market management activities	37	4	0.100	0.371
4	Clarity of regulations regarding applicable market levies	33	3	0.089	0.295
5	Optimizing the quality and quantity of market management apparatus	35	4	0.095	0.332
6	Supervision of the implementation and compliance with market retribution regulations	28	3	0.076	0.212
	Sub-Total	369		1,000	1,707
	TOTAL				3.142

In Table 4, it can be seen that the total weighted value is 3.142. This shows that the Department of Trade and Industry of Bandung Regency is in a solid position to utilize its strengths and overcome existing weaknesses. The company's main strength is the optimization of infrastructure, procedures and technology to support market management activities with a value of 0.371. In contrast, the main weakness is the limited budget for the rehabilitation/revitalization of markets whose physical condition has been damaged, with a value of 0.391.

Based on the results of the EFAS and IFAS assessments, it can be seen that the position of the Bandung Regency Trade and Industry Office is to optimize the acceptance of market service retribution in the Bandung Regency. The difference in EFAS values shows a negative direction with a value of 0.137. At the same time, the difference in IFAS values shows a positive direction with a value of 0.272 in quadrant II.

This position indicates that the organization is strong but faces significant challenges, which means that the organization is in a stable condition but faces a number of significant challenges; therefore, it is estimated that the organization will have difficulty continuing to operate if it

continues to rely solely on its previous strategy. Therefore, corporations are recommended to promptly diversify their tactical plans.

The TOWS analysis tool (Threat, Opportunity, Weakness, Strength) is the next step in mapping the current strategic challenges or elements, so that their structure and strategic level may be determined. Using this TOWS matrix, difficulties or strategic aspects that must be developed in the future to develop/increase market retribution revenue can be recognized. In order to optimize the acceptance of market taxes, the Department of Trade and Industry of Bandung Regency will employ four potential solutions based on a TOWS study:

1. TW Strategy

- a. Balancing the environmental management budget with market retribution income to strengthen market management
- b. Encouraging the affirmation of sanctions for violators of retribution to socialize retribution collection regulations simultaneously
- c. Revitalize the function of the market traders community through regeneration and education with the theme of using technology for the welfare of traders

2. TS Strategy

- a. Translating the vision and mission into a work program that follows the main tasks and functions to strengthen the organization
- b. Regularly campaigning for regulatory compliance to support law enforcement against mandatory market retribution.
- c. Efficient human resources and budgets in maintaining 3K to ensure market conduciveness and productivity

3. OW strategy

- a. Re-identify the organization's mission and mandate as a starting point for evaluation of market management leadership and management
- b. Procurement of facilities and infrastructure support efforts to increase market levies and maintain the productivity of market traders
- c. Improving the management of market retribution by prioritizing socialization so that traders are educated

4. OS Strategy

- a. Utilizing information technology in buying and selling activities, community services, and organizational management to increase market competitiveness
- b. Planning and running partnerships with the private sector in work programs related to market revitalization
- c. Develop computerized organization administration and management so that the market becomes stable, conducive, and productive

Twelve strategic alternatives are divided into three for each TW strategy, TS strategy, OW strategy, and OS strategy, which can be implemented internally and externally. Based on the weights that have been calculated, it is necessary to choose at least five strategies with details

of three strategies to be implemented in the internal organization and two strategies to be implemented in the external environment where the organization is located. In other words, five of the twelve alternative strategies described in the previous section will be prioritized to address strategic issues internally and externally in the organization.

Of the twelve alternative strategies in the presentation of the TOWS matrix, five alternative strategies are relevant to be prioritized. The five strategies include the following:

1. Balancing the environmental management budget with market retribution income strengthens market management. A good market environment and facilities provide convenience for traders and buyers in carrying out their transaction activities. Therefore, this factor also determines the rise and fall of market retribution income; attention to this factor is essential. Based on the results of observations and data obtained in the field, there is still an imbalance between market retribution income that goes into the regional treasury and the seriousness of the regional government in providing services to retribution obligors, in the form of providing adequate facilities and environmental arrangements for retribution obligatory.
2. Utilizing information technology in buying and selling activities, community services, and organizational management to increase market competitiveness. Information technology has various forms, ranging from computers or laptops to handheld devices such as smartphones, which already have internet connectivity capabilities. The various forms of information technology tools themselves need to be carefully considered when used in order to increase market competitiveness effectively in buying and selling activities, community services, and organizational management. Careful in the sense of not only paying attention to the capacity and function of information technology but also the suitability of the people who will become users of information technology so that there is harmony with efforts to develop overall market competitiveness.
3. Improving the management of market retribution by prioritizing socialization so that traders are educated. Management is an art and process which essentially includes planning, implementing, controlling and monitoring activities in connection with the main tasks and functions of the Management Sector as stated in the Bandung Regency Regional Regulation Number 14 of 2008 concerning the Organization and Work Procedures of the Regional Office, namely carrying out market management which includes maintenance of facilities, collection of retribution and market order. At the same time, the reality is that their implementation planning, implementation, control and supervision activities have not run optimally.
4. Develop computerized organization administration and management, so the market becomes stable, conducive, and productive. Computers are office equipment that can be common in various organizations to facilitate administration and management. The existence and use of computers allow various affairs related to the administration and management of the organization to be organized and managed systematically amid the dynamics that take place both within the organization and externally. In general, two critical aspects must be considered when implementing a computerized organization management and administration development strategy when the main goal is stability, conduciveness,

and productivity. The two main aspects pay attention to the computer's hardware and the software in the computer itself.

5. Plan and run partnerships with the private sector in work programs related to market revitalization. Partnership with the private sector can be described as an agreement arrangement initiated by a party by inviting a private entity to present, create, or develop infrastructure or services that, in previous practices, were presented, created, or developed predominantly by government entities. The infrastructure or services in question can be in the form of various kinds ranging from power plants, schools, and roads, and also the market is no exception.

D. CONCLUSION

Based on the results of this study, it is possible to obtain answers to research questions to be used as conclusions in achieving the research objectives; namely, there are 12 (twelve) internal factors and 14 (fourteen) external factors that are known to influence the acceptance of market service retribution in Bandung Regency. Based further on each of the overall factors, there are 3 internal factors out of a total of 12 internal factors, internal factors and 2 external factors from a total of 14 external factors with a dominant strategic influence as an issue faced by the Bandung Regency Department of Trade and Industry in receiving user fees market service. There are strategic issues faced by the Department of Trade and Industry of Bandung Regency in receiving market service levies, including Market management is still weak; Limited budget for the rehabilitation/revitalization of markets whose physical condition has been damaged; Development of infrastructure, procedures and technology to support market management activities; Conditions of traditional markets that do not meet 3K (Health, Comfort, and Safety) for traders and buyers in conducting buying and selling transactions; and Advances in science and information technology in the form of the use of computerized systems that have a positive impact on increasing organizational efficiency.

By describing and analyzing the strategic issues faced by the Department of Trade and Industry in Bandung Regency in supporting the acceptance of market service fees, this research can also produce 12 alternative strategies for receiving market service fees in Bandung Regency. Not all 12 alternative strategies are reliable based on a quantitative calculation of the SWOT matrix, which maps out the overall strategy. There are only 5 strategies consisting of those that are counted, namely: Balancing the environmental management budget with market retribution income in order to strengthen market management; Utilizing information technology in buying and selling activities, community services, and organizational management to increase market competitiveness; Improving the management of market retribution by prioritizing socialization so that traders are educated; Develop computerized organizational administration and management so that the market becomes stable, conducive, and productive; Plan and run partnerships with private parties in work programs related to market revitalization.

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