

Analysis of financial statements on the receipt of tax revenue at the DJP East Tangerang Pratama Tax Service Office for the period 2015-2021

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ABSTRACT

Based on preliminary observations in the field, there appear to be several issues related to revenue receipts, and one of the identified problems is the significant fluctuation in tax revenue between periods. If this continues, tax revenue in this region will become a hindrance to the country's development. This research aims to compare the financial statements of the Tax Service Office of East Tangerang Primary Tax Office for the period 2015-2021 and identify the causes of fluctuation and obstacles in revenue collection. This research utilizes a descriptive quantitative method. Based on the research and analysis conducted by the researcher, it can be concluded that the highest revenue was recorded in the period 2015-2016, as economic changes had not occurred at that time. Economic changes started from the period 2018-2019 until the end of 2019-2021. These economic changes caused fluctuations during that period, which eventually hindered tax revenue collection at the Tax Service Office of East Tangerang Primary Tax Office. Another obstacle is the instability in one of the elements of tax revenue, which is caused by income gaps during certain periods.

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1. Introduction

In the era of globalization, the rapid development of technology and information in Indonesia has made the economy grow rapidly because all existing information can be obtained very easily due to adequate technology. So that companies, as well as local governments must be able to keep up with increasingly competitive business competition. Direktorat jendral pajak (DJP) is a government agency responsible for tax collection in Indonesia, the DJP has several organizational structures, one of which is the KPP pratama tangerang timur which is useful for collecting taxes in the East Tangerang area.

According to KUP Law No. 16 of 2009 Article 1 paragraph (1). For the state, taxes are the largest source of revenue funds, reaching 80% of the total state revenue from the taxation sector. therefore, the tax government is trying to increase tax revenue by approaching the community to increase knowledge and awareness of the public to pay taxes, because if all Indonesians obey in paying taxes it is possible that infrastructure development, subsidies, social assistance in Indonesia will be coordinated for the prosperity of the people in Indonesia.

However, even though the KPP pratama Tangerang timur Tax Office has made various efforts in collecting tax revenue, several problems still occur. However, even though KPP pratama Tangerang Timur

has made various efforts in collecting tax revenue, there are still some problems that exist, one of the problems that can be identified is the occurrence of significant fluctuations in tax revenue between periods. This shows that tax collection in the East Tangerang region is still not stable, if this is allowed to continue, tax revenue in this region will become a problem that hampers the development of the country because there is a surge in revenue so that it must be backed up by other regional KPPs because infrastructure development, social assistance must always run.

To overcome the above problems, a detailed and comprehensive analysis of financial statements is needed, to ensure financial analysis runs smoothly, the analysis method that can be done is trend analysis in percentage, this method is the most recommended method for analyzing financial statements that have been more than 3 periods.

Therefore, the purpose of this study is to analyze the financial statements regarding tax revenue receipts at the DJP KPP Pratama Tangerang Timur and find factors that affect the variation of tax revenue receipts in the region. This study is expected to provide useful input for the DJP KPP Pratama Tangerang Timur in optimizing tax revenue collection and improving their financial performance to improve and optimize revenue.

Based on the observations of researchers in the field, several problems related to the receipt of tax revenue at the KPP Pratama Tangerang Timur were seen. Such as financial statements where there are still several existing problems such as spikes in revenue from one period to another and the presentation of financial statements that have not been in detail and the occurrence of fluctuations caused by instability in tax revenue collection in the area.

From the above background, the researcher is interested in conducting research with the title "Analysis of Financial Reports on the Receipt of tax income at DJP kpp pratama tangerang timur period 2015-2021".

Analysis is the ability to understand, break down, and connect parts of an object, fact, or phenomenon so that it is easier to understand (Hidayat & Mukhlisin, 2020). Analysis involves a series of actions, including breaking down, differentiating, categorizing, finding relationships, and interpreting things based on certain criteria (Patricia, 2021). Meanwhile, according to Halawa in Siregar (2020: 95), describes analysis as the process of reviewing the data collection plan and statistical analysis in research to check and revalidate (Halawa et al., 2020).

Financial statements can be used as one of the bases in making company management decisions and are often measured and associated with the progress of an entity because they can be measured and compared using the cross section and time series methods. With these two methods, managers can easily make decisions and evaluate what should be improved in the coming period (Uswatun Fadillah Marpaung & Endang Mahpudin, 2023). According to the (Pongoh, 2013), "financial statements are information about the financial position, performance, and changes in the financial position of a company that helps companies make financial decisions." Financial statements are documents that have great value in evaluating the development of a company or to measure the extent of the profits that have been obtained over several periods of time (Darwis et al., 2022).

From the various definitions above, it can be assumed that financial statements have an important role in company management decision making, and can be measured and compared using cross section and time series methods. With the help of financial statements, managers can easily make decisions and evaluate company performance and determine the improvements needed for the coming period. In general, financial statements provide information about the financial position, performance, and changes in the financial position of a company, which is very useful in making financial decisions.

According to Arini, Financial statement analysis is the result of the end of an accounting process that describes the position or state of the company in financial terms, which is obtained from the results of efforts and changes in the improvement of a strategy carried out by the company in the coming period (Arini, 2022). "Financial statement analysis is an activity to interpret the values in financial statements in order to improve financial performance and as a basis for corporate decision making" (Sari & Yousida, 2019). According to Barao "Financial statement analysis includes tools and techniques for analyzing financial data and reports to obtain measures and relationships that are important to the decision-making process" (V.A.R.Barao et al., 2022).

according to Munawir 2010, reveals that financial statement analysis is the process of reviewing financial statements with a focus on existing relationships or trends, with the aim of assessing the financial position, operational performance, and development of the company concerned (Polapa, 2021).

There are several factors that influence the analysis of financial statements is the interpretation and evaluation of financial data in the report. The following are some of the factors that affect financial statement analysis: (1) Accounting policies (2) Scale of business (3) Industry and business environment (4) Consistency of reporting (5) Quality of data (6) Economic and social context (7) Purpose of analysis.

Based on Law Number 28 of 2007 Article 1, Tax is a mandatory contribution to the state owed by individuals or entities that are is compelling based on the Law, with no direct directly and used for state purposes for the greatest prosperity of the people (Tata & Perpajakan, 2007). According to Yunita in Resmi (2014: 1), taxes are payments that citizens are obliged to make to the government in accordance with the provisions of the law, without receiving direct rewards or services that can be identified, and are used to support general government spending (Langkat et al., 2020).

In simple terms, taxes have the meaning of mandatory collection imposed on the people for the State. Mardiasmo (2018: 3) quotes the definition of tax from Soemitro who says that taxes are mandatory contributions of the people to the State treasury based on laws that can be imposed by not getting reciprocal services that will be directly shown and which are used to pay for public expenditures (Eunike et al., 2022). According to Law No. 23 of 2013 article 1 paragraph 2 "Tax Revenue is all state revenue consisting of Domestic Tax Revenue and International Trade Tax Revenue" (Indonesia, 2014). According to Tri Langgeng, Tax Revenue is the realization of all state revenues consisting of domestic taxes and international trade taxes. State revenue is a source of state financing in carrying out government activities in terms of achieving independence and sustainability to finance state expenditures which are increasing over time (Wicaksana & Rachman, 2018).

To increase tax revenue, there are several factors that have a significant impact, including tax amnesty policies, tax audit intensity, and the level of taxpayer compliance (Ngadiman, 2019). The following are factors and indicators that affect tax revenue receipts: (1) Economic growth (2) Tax policy (3) Structure of the economy (4) Tax compliance (5) Administration.

2. Research Method

In this study the authors used a quantitative approach based on statistical analysis. Quantitative research method is a research approach based on the philosophy of positivism. This method is used to investigate certain populations or samples by collecting data using research instruments. The data collected is analyzed quantitatively to test the hypothesis that has been set (Sumarsan, 2021).

"Population is the number of units or individuals that will be used in a study to limit the author to focus on the object under study, this population can be in the form of people, objects, and institutions" (Munaryadi et al., 2022). In this study the population is all financial reports in the East Tangerang Pratama tax service office.

"Meanwhile, a sample is a subject taken from a random or planned population. Samples are used to represent the population and provide sufficient information to make conclusions about the population as a whole" (Munaryadi et al., 2022). In this study, the sample used was the financial statements of the East Tangerang Pratama tax service office in the 2015-2021 period.

Table 1. Sampling table

No.	Sample Criteria	Total
1.	Items contained in the tax revenue report in the period 2015 - 2021	4
2.	Tax revenue report for the period 2015 - 2021	7
3.	Tax Office	1
Total		12

There are 4 posts contained in the tax revenue report in the 2015-2021 period. The items listed in the tax revenue report are Non-Oil and Gas PPH, Oil and Gas PPH, VAT and PNBPN, PL and PIB. Below is a table of items listed in the tax revenue report:

Table 2. Tax Revenue Receipt

year	PPH NON MIGAS	PPH MIGAS	PPN AND PNB	PL AND PIB	TOTAL
2015	Rp 841.536,04	Rp 924,35	Rp 838.693,90	Rp 773,47	1.681.928
2016	Rp 1.822.497,72	Rp 1.965,33	Rp 1.749.427,82	Rp 1.297,47	3.575.188
2017	Rp 1.184.685,69	Rp 1.783,67	Rp 1.398.691,71	Rp 1.297,38	2.586.458
2018	Rp 1.463.149,11	Rp 1.201,11	Rp 1.908.747,91	Rp 6.557,71	3.379.656
2019	Rp 1.458.439,29	Rp 270,61	Rp 1.767.972,16	Rp 888,37	3.227.029
2020	Rp 1.305.341,43	Rp 262,05	Rp 1.688.805,50	Rp 16.388,14	3.010.273
2021	Rp 1.351.189,15	Rp 13,16	Rp 1.412.915,77	Rp 101.203,82	2.865.296

Source : <https://tangerangkota.bps.go.id/>

Data analysis is a method used to process research results in order to obtain a conclusion. In this study, the analysis technique used is a quantitative descriptive method with periodic data analysis models and techniques, comparative analysis, trend analysis in percentage, and horizontal analysis. "Descriptive analysis is a tool used for the most basic research that aims to describe or describe current phenomena, both human-made and natural" (Nadhifa et al., 2019).

Quantitative analysis was conducted using periodic data analysis techniques, comparative analysis, trend analysis in percentage, and horizontal analysis. There are several components of periodic data.

Comparative analysis is a method of analyzing financial statements carried out by presenting financial statements horizontally and comparing them with each other by displaying financial information or other data in the form of rupiah or units. This comparison technique can show increases and decreases in the value of rupiah or units, and can show percentages or comparisons in the form of comparative figures or ratios (Asraf et al., 2020).

Trend analysis is a method that uses items in a company's financial statements from year to year to determine whether the company's financial performance is improving or decreasing. If the trend is increasing, this indicates that the company's performance is relatively good, and conversely if the trend is decreasing, this indicates that the company's performance is relatively poor (*Analisa Perbandinganlaporan Trend Dalam Prosentase*, n.d.). The way to calculate the trend in percentage is by dividing the current year's number or value by the previous year and then multiplying by 100%.

Horizontal analysis is a method of analysis that involves comparing financial statements from several periods or points in time, thus allowing us to assess how developments have occurred (Sugiri Dina, 2020). There are several steps that must be taken to analyze horizontally, namely: Select the period to be compared, Collect data, Calculate percentage change. The formula to calculate the percentage change is: $((\text{Comparison Value} - \text{Base Value}) / \text{Base Value} \times 100\%)$.

3. Results and Discussions

This study uses secondary data in the form of financial reports obtained from the official website of BPS Tangerang City. The research object that became the population in this study was all tax revenue reports at KPP Pratama Tangerang Timur. By using a quantitative approach method based on the philosophy of positivism. Based on this method, the research sample is obtained in the form of average tax revenue based on its items in the tax revenue report for the period 2015-2021.

Table 3 Trend Analysis in percentage

Trend in percentage					
2015 = 100%					
2016	2017	2018	2019	2020	2021
217%	65%	124%	100%	90%	104%
213%	91%	67%	-22%	97%	-5%
209%	80%	136%	93%	96%	84%
168%	100%	506%	14%	184%	618%

Source: Data processed by researchers 2023

Non-Oil and Gas PPH, based on the table and, it can be seen the results of the trend analysis in the percentage of Non-Oil and Gas PPH revenue at the East Tangerang Pratama KPP from year to year, namely in 2015-2016 it shows that Non-Oil and Gas PPH revenue is 117% of the index number 100%, then in 2016-

2017 it shows that Non-Oil and Gas PPH revenue has decreased to 35% of the index number, namely 100%, after that 2017-2018 shows that Non-Oil and Gas PPH revenue has increased again by 24% from the index number 100%, then in 2018-2019 shows that Non-Oil and Gas PPH revenue has not increased and decreased, in 2019-2020 shows that Non-Oil and Gas PPH revenue has decreased by 10% from the index number 100%, and the last year, 2020-2021 Non-Oil and Gas PPH revenue has increased by 4% from the index number 100%.

Based on the table, it can be seen the results of the trend analysis in the percentage of oil and gas PPH revenue at the East Tangerang Pratama KPP from year to year, namely in 2015-2016 it shows that oil and gas PPH revenue is 113% of the index number 100%, then in 2016-2017 it shows that oil and gas PPH revenue has decreased by 9% from the index number, namely 100%, after that the year 2017-2018 shows that the revenue of PPH Migas still decreased by 33% from the index number 100%, then in 2018-2019 shows that the revenue of PPH Migas has decreased significantly by 122%, in 2019-2020 shows that the revenue of PPH Migas has decreased by 3% from the index number 100%, and the last year, 2020-2021, the revenue of PPH Migas again experienced a significant decrease of 105% from the index number 100%.

PPN and PPnBM, based on the table, it can be seen the results of the trend analysis in the percentage of PPN and PPnBM revenues at the East Tangerang Pratama Tax Office from year to year, namely in 2015-2016 it shows that PPN and PPnBM revenues are 109% of the index number 100%, then in 2016-2017 it shows that PPN and PPnBM revenues have decreased by 20% of the index number, namely 100%, after that 2017-2018 shows that PPN and PPnBM revenues have increased again by 36% of the index number 100%, then in 2018-2019 shows that PPN and PPnBM revenues have decreased by 7%, in 2019-2020 shows that PPN and PPnBM revenues have decreased by 4% of the index number 100%, and the last year, 2020-2021 PPN and PPnBM revenues still decreased by 16% of the index number 100%.

PL and PIB, based on the table, it can be seen the results of the trend analysis in the percentage of PL and PIB receipts at the East Tangerang Pratama Tax Office from year to year, namely in 2015-2016 showing that PL and PIB receipts were 68% of the index number 100%, then in 2016-2017 showing that PL and PIB receipts did not increase and decreased in that period, After that, 2017-2018 showed that PL and PIB receipts increased significantly again by 406% of the index number 100%, then in 2018-2019 showed that PL and PIB receipts experienced a significant decrease of 86%, in 2019-2020 showed that PL and PIB receipts increased again by 84% of the index number 100%, and the last year, 2020-2021, PL and PIB receipts continued to increase by 518% of the index number 100%.

Table 4. Tax Revenue Receipt of KPP Pratama Tangerang Timur
Period 2015-2016

Revenue Element Tax	Periode		Persentase		
	2015	2016	up/down	%	Rasio
PPH NON MIGAS	Rp 841.536	Rp 1.822.497	Rp 980.961	117%	2,17
PPH MIGAS	Rp 924	Rp 1.965	Rp 1.041	113%	2,13
PPN AND PPnBM	Rp 838.693	Rp 1.749.527	Rp 910.834	109%	2,09
PL AND PIB	Rp 773	Rp 1.297	Rp 524	68%	1,68

Source: Data processed by researchers 2023

Based on table 4, non-oil and gas PPH has increased by 117% and in a ratio of 2.17, then oil and gas PPH has also increased by 113% and in a ratio of 2.13, and VAT and STLG have also increased by 109% and in a ratio of 2.09, followed by PL and PIB which is 68% and in a ratio of 1.68.

Table 5. Tax Revenue Receipt of KPP Pratama Tangerang Timur
Period 2016-2017

Revenue Element Tax	Periode		Persentase		
	2016	2017	up/down	%	Rasio
PPH NON MIGAS	Rp 1.822.497	Rp 1.184.685	-Rp 637.812	-35%	0,65
PPH MIGAS	Rp 1.965	Rp 1.783	-Rp 182	-9%	0,91
PPN AND PPnBM	Rp 1.749.527	Rp 1.398.691	-Rp 350.836	-20%	0,80
PL AND PIB	Rp 1.297	Rp 1.297	Rp -	0%	1,00

Source: Data processed by researchers 2023

Based on table 5, non-oil and gas PPH decreased by -35% and in a ratio of 0.65, then oil and gas PPH also decreased by -9% and in a ratio of 0.91, and VAT and STLG also decreased by -20% and in a ratio of 0.80, while with PL and PIB there was no increase or decrease of 68% and in a ratio of 1.68.

Table 6. Tax Revenue Receipt of KPP Pratama Tangerang Timur
Period 2017-2018

Revenue Element Tax	Periode		Persentase		Rasio
	2017	2018	up/down	%	
PPH NON MIGAS	Rp 1.184.685	Rp 1.463.149	Rp 278.464	24%	1,24
PPH MIGAS	Rp 1.783	Rp 1.201	-Rp 582	-33%	0,67
PPN AND PPNBM	Rp 1.398.691	Rp 1.908.747	Rp 510.056	36%	1,36
PL AND PIB	Rp 1.297	Rp 6.557	Rp 5.260	406%	5,06

Source: Data processed by researchers 2023

Based on table 6, non-oil and gas PPH has increased by 24% and in a ratio of 1.24, then oil and gas PPH has decreased by -33% and in a ratio of 0.67, and VAT and PPNBM have increased by 36% and in a ratio of 1.36, followed by PL and PIB which have increased by 406% and in a ratio of 5.06.

Table 7. Tax Revenue Receipt of KPP Pratama Tangerang Timur
Period 2018-2019

Revenue Element Tax	Periode		Persentase		Rasio
	2018	2019	up/down	%	
PPH NON MIGAS	Rp 1.463.149	Rp 1.458.439	-Rp 4.710	0%	1,00
PPH MIGAS	Rp 1.201	-Rp 270	-Rp 1.471	-122%	-0,22
PPN AND PPNBM	Rp 1.908.747	Rp 1.767.972	-Rp 140.775	-7%	0,93
PL AND PIB	Rp 6.557	Rp 888	-Rp 5.669	-86%	0,14

Source: Data processed by researchers 2023

Based on table 7, non-oil and gas PPH decreased by 0% and in a ratio of 1.0, then oil and gas PPH decreased by -122% and in a ratio of -0.22, and VAT and PPNBM also decreased by -7% and in a ratio of 0.93, followed by PL and PIB which decreased by -86% and in a ratio of 0.14.

Table 8. Tax Revenue Receipt of KPP Pratama Tangerang Timur
Period 2019-2020

Revenue Element Tax	Periode		Persentase		Rasio
	2019	2020	up/down	%	
PPH NON MIGAS	Rp 1.458.439	Rp 1.305.341	-Rp 153.098	-10%	0,90
PPH MIGAS	-Rp 270	-Rp 262	Rp 8	-3%	0,97
PPN AND PPNBM	Rp 1.767.972	Rp 1.688.805	-Rp 79.167	-4%	0,96
PL AND PIB	Rp 888	Rp 16.388	Rp 15.500	17%	18,45

Source: Data processed by researchers 2023

Based on table 8, non-oil and gas PPH decreased by -10% and in a ratio of 0.90, then oil and gas PPH decreased by -3% and in a ratio of -0.97, and VAT and STLG also decreased by -4% and in a ratio of 0.96, followed by PL and PIB which increased by 17% and in a ratio of 18.45.

Table 9. Tax Revenue Receipt of KPP Pratama Tangerang Timur
Period 2020-2021

Revenue Element Tax	Periode		Persentase		Rasio
	2020	2021	up/down	%	
PPH NON MIGAS	Rp 1.305.341	Rp 1.351.189	Rp 45.848	4%	1,04
PPH MIGAS	-Rp 262	Rp 13	Rp 275	-105%	-0,05
PPN AND PPNBM	Rp 1.688.805	Rp 1.412.915	-Rp 275.890	-16%	0,84
PL AND PIB	Rp 16.388	Rp 101.203	Rp 84.815	51%	6,18

Source: Data processed by researchers 2023

Based on table 9, non-oil and gas PPH has increased by 4% and in a ratio of 1.04, then oil and gas PPH has decreased by -105% and in a ratio of -0.5, and VAT and PPnBM have also decreased by -16% and in a ratio of 0.84, followed by PL and PIB which have increased by 51% and in a ratio of 6.18. Based on the calculations above, it can be seen that the highest tax revenue was in the 2015-2016 period.

4. Conclusion

Based on the results of the above conclusions, seen from several existing problems, the researcher conveyed several suggestions. It is hoped that this suggestion can be used as a consideration for making decisions and as an increase in the insight and knowledge of the researchers themselves, the following results were obtained: (a) Future researchers are expected to be able to analyze more deeply the financial statements and problems contained in the financial statements of KPP Pratama Tangerang Timur. (b) Future researchers are expected to conduct a longitudinal study to monitor differences in gaps and instability that exist in financial reports and tax revenue receipts at KPP Pratama Tangerang Timur. (c) The East Tangerang tax office should be able to further review the financial statements so that it can increase the effectiveness of tax revenue receipts.

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