JPPM
Jurnal Penelitian dan Pengabdian kepada Masyarakat

Volume 2 Issue 1 | FEBRUARY 2026
e-ISSN: 3090-6679
https://ejournal.selectaedukasi.id/index.php/jppm

Community-Based Fiscal Governance and Restaurant Tax Compliance in Supporting Local Revenue Sustainability

https://doi.org/xxxxxx

Masyitah[1*], Andi Muhammad Ishak Ismail[1], M. Akbar[1]
[1]Institut Teknologi Bisnis dan Administrasi Al Gazali Barru, Jalan Jenderal Sudirman No.41, Sumpang Binangae Kabupaten Barru 90712, Indonesia

Abstract

This study examines the implementation of community-based fiscal governance in strengthening restaurant tax compliance to support sustainable local revenue generation in developing regions. The research addresses persistent challenges in local tax administration, including low taxpayer compliance, weak supervision, fragmented business data, and limited public trust in fiscal governance. Conducted in Barru Regency, Indonesia, the study investigates government strategies for participatory fiscal management and explores the relationship between collaborative governance, community engagement, and taxpayer compliance. This research employed a qualitative descriptive case study approach. Data were collected through in-depth interviews, field observations, documentation, and policy analysis involving local revenue officials, tax supervisors, restaurant owners, and community representatives selected through purposive sampling. Data analysis followed an interactive model consisting of data reduction, data display, conclusion drawing, and verification, while validity was ensured through triangulation and member checking. The findings reveal that restaurant tax compliance is shaped not only by administrative enforcement and digital taxation systems, but also by trust-building, participatory socialization, and collaborative relationships between government institutions and business communities. The implementation of Mobile Point-of-Sale (MPOS) technology improved transaction transparency, while community participation strengthened voluntary compliance among taxpayers. Nevertheless, low tax literacy and public distrust remain significant barriers to sustainable fiscal optimization. The study proposes a community-based fiscal governance framework integrating digital governance, collaborative governance, and community participation to enhance local fiscal sustainability.

***Keywords**: Collaborative Governance, Community Participation, Fiscal Governance, Local Revenue Sustainability, Restaurant Tax Compliance*

Article Info:

***Correspondence E-Mail:**
masita@algazali.ac.id*

***Received manuscript**: 19/11/2025*
***Final revision**: 19/02/2026*
***Approved**: 20/02/2026*
***Online Access**: 27/02/2026*
***Published**: 28/02/2026*

How to cite: Masyitah, Ismail, A. M. I., & Akbar, M. (2026). Community-Based Fiscal Governance and Restaurant Tax Compliance in Supporting Local Revenue Sustainability. *Jurnal Penelitian dan Pengabdian kepada Masyarakat (JPPM)*, *2*(1), 88-112. https://doi.org/xxxxxx

***Publisher:** PT. Sarana Mandiri Investama*
RT 07 RW 03 Desa Salamrejo Kec. Karangan , Kab. Trenggalek, Provinsi Jawa Timur, Indonesia
E-mail:
selectaedukasigrup.journal@gmail.com

INTRODUCTION

Local Own-Source Revenue remains a central pillar in strengthening fiscal decentralization and sustaining regional development in many developing countries. In the context of Indonesia, *Pendapatan Asli Daerah* (PAD) functions not merely as a financial instrument, but also as an indicator of regional fiscal capacity, institutional maturity, and governmental independence in delivering public services. Since the implementation of fiscal decentralization reforms, local governments have been encouraged to optimize their endogenous revenue potential to reduce dependency on intergovernmental fiscal transfers and enhance regional competitiveness (Anggoro et al., 2022; Rijal et al., 2024; Tobing et al., 2020). The capacity to generate sustainable local revenue has therefore become increasingly significant, particularly amid rising demands for infrastructure development, public welfare improvement, and accountable governance. Regions with stronger fiscal capacity tend to demonstrate greater flexibility in designing development priorities and responding to local socio-economic challenges (Putih & Primandhana, 2024; Saputra et al., 2026; Yuslaini et al., 2024).

Within this framework, local taxation occupies a strategic position as one of the most reliable sources of PAD. Taxes on hotels, restaurants, entertainment, parking, and other service-based economic activities provide substantial opportunities for local governments to strengthen fiscal sustainability. Among these sectors, restaurant taxation has emerged as a particularly promising source of local revenue due to the rapid expansion of culinary industries in urban and semi-urban regions. The growth of food and beverage businesses is closely associated with increasing population mobility, tourism activities, lifestyle transformation, and the expansion of local consumption patterns (Pamuji et al., 2025; Yerriandha, 2026). In many developing regions, the culinary sector not only contributes to economic growth and employment creation but also serves as a critical fiscal base for local governments. Nevertheless, despite its substantial potential, restaurant tax management often encounters persistent structural and socio-administrative constraints that limit its effectiveness in generating sustainable revenue.

The challenges surrounding restaurant tax collection are multidimensional. Existing practices in many local governments continue to rely heavily on administrative and bureaucratic approaches, while overlooking the social dimensions of tax compliance. Low taxpayer awareness, weak monitoring mechanisms, limited business registration databases, and inadequate technological integration remain recurring problems in local tax governance (Kurnilasari, 2020; Umanto, 2025; Zitri, 2025). More importantly, public distrust toward government institutions frequently undermines voluntary compliance among taxpayers. Tax obligations are often perceived merely as coercive administrative burdens rather than as collective contributions toward local development. Consequently, the relationship between local governments and business actors tends to become transactional rather than collaborative. This condition reflects a broader governance issue in which fiscal management is detached from community participation and social legitimacy.

The Indonesian government has attempted to strengthen regional fiscal governance through regulatory reforms. The enactment of Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments provides broader authority for local governments to manage and optimize their fiscal resources. The regulation encourages regional administrations to formulate innovative, adaptive, and transparent fiscal strategies grounded in local economic potential (Rahardjo & Herman, 2025; Tresnajaya et al., 2025). However, regulatory expansion alone does not automatically guarantee increased local revenue realization. Institutional capacity, governance quality, and community engagement remain decisive factors influencing the effectiveness of fiscal decentralization. In practice, many local governments continue to face difficulties in translating fiscal authority into sustainable revenue outcomes due to limited collaborative governance mechanisms and insufficient taxpayer trust.

South Sulawesi Province represents one of the regions experiencing significant growth in the culinary and service sectors. Within this province, Barru Regency has shown notable expansion in restaurant and food business activities due to its strategic geographical position as a provincial transit corridor and coastal economic zone. The increasing number of restaurants and culinary enterprises theoretically creates a substantial opportunity for the local government to strengthen PAD through restaurant tax optimization. Yet, empirical conditions reveal that restaurant tax contributions to local revenue remain relatively low compared to the existing economic potential. This discrepancy suggests that the issue extends beyond technical tax administration and involves broader governance dynamics, including taxpayer perceptions, public trust, transparency, and participatory engagement between the government and business communities.

Several previous studies have examined local tax governance primarily from administrative and technological perspectives. Research conducted by Ardhimansyah & Khaddafi (2024) and Syakira (2024) emphasized the importance of efficient tax administration and institutional reforms in improving local fiscal performance. Similarly, Hendra et al. (2024) argued that accountability, supervision, and administrative efficiency are essential components of successful local revenue management. Studies on digital taxation systems have also gained considerable attention, particularly regarding the implementation of electronic tax monitoring systems and mobile point-of-sale technologies. These studies generally conclude that technological integration contributes positively to transparency and tax monitoring effectiveness (Astuti et al., 2026; Busiara, Iek, & Hutajulu, 2025). However, such approaches predominantly conceptualize tax compliance as a product of institutional control and technological efficiency.

Other scholars have explored taxpayer compliance through behavioral and economic frameworks. Priambodo (2025) and Sunaryono et al. (2025), for instance, highlighted the role of trust and power in shaping tax compliance behavior, arguing that coercive enforcement alone is insufficient to sustain voluntary compliance. Amalia et al. (2025) and Langelo et al. (2024) further explained that social norms, institutional legitimacy, and taxpayer morale significantly influence compliance decisions. In the Indonesian context, studies by Salim (2026) and Yanti et al. (2025) demonstrated that taxpayer awareness and service quality affect compliance levels among local business actors. Nevertheless, many of these studies remain quantitatively oriented and tend to reduce compliance behavior into measurable economic variables without deeply exploring the relational and participatory dimensions underlying local fiscal governance.

The discourse on collaborative governance also offers important insights into public sector management and policy implementation. Bachtiar & Sa'adah (2025) and Dewi et al. (2025) defined collaborative governance as a process involving public institutions and non-state stakeholders in collective decision-making to achieve shared policy objectives. Hermansyah et al. (2024) and Pratiwi & Sari (2024) further argued that collaborative governance is particularly relevant in addressing complex public issues that require cross-sectoral coordination and stakeholder trust-building. In fiscal governance contexts, collaboration between governments, business communities, and civil society may strengthen transparency, accountability, and collective ownership of public policies. Yet, studies integrating collaborative governance into local taxation remain relatively limited, particularly in developing regions where informal economic relations and trust deficits significantly shape policy implementation.

In addition, recent scholarship on community engagement has increasingly emphasized the importance of participatory governance in enhancing policy legitimacy and sustainability. Community participation enables local actors to become active contributors rather than passive policy targets (Hafel & Ibrahim, 2024; Luntungan, 2024; Pradivta & Persada, 2025). Participatory governance mechanisms may foster stronger public trust, improve policy acceptance, and encourage collective responsibility in local development processes. In the context of restaurant taxation, involving business communities in policy communication, tax socialization, and monitoring processes may potentially increase voluntary compliance and reduce antagonistic relations between taxpayers and governments. However, empirical investigations connecting community participation with local fiscal sustainability remain scarce in the literature.

Despite the growing body of research on local taxation, fiscal governance, and collaborative public administration, much of the existing literature still approaches restaurant tax compliance through technocratic and bureaucratic lenses. Previous studies have largely focused on administrative efficiency, digital monitoring systems, sanctions, and revenue optimization strategies, while giving relatively limited attention to how social trust, community engagement, and relational governance shape local tax sustainability. Moreover, studies examining restaurant taxation in developing regions often overlook the embedded social interactions between local governments and business actors that influence compliance behavior beyond formal regulations. Consequently, discussions on local fiscal governance have not sufficiently captured the importance of participatory and community-oriented approaches in strengthening sustainable regional revenue systems.

Against this backdrop, the present study seeks to reposition restaurant tax governance not solely as a matter of administrative enforcement, but as a socially embedded process shaped by collaboration, trust-building, and community participation. By examining the experience of Barru Regency, this research offers a broader analytical perspective that connects fiscal governance, collaborative governance, and community engagement within the context of local taxation. The study departs from conventional approaches by emphasizing that sustainable local revenue cannot be achieved merely through digital systems and bureaucratic supervision, but also through the cultivation of reciprocal relationships between governments and local business communities. In doing so, this research contributes to expanding contemporary discussions on local fiscal governance toward more participatory and socially grounded perspectives.

Accordingly, this study aims to analyze the strategies employed by the Barru Regency government in developing community-oriented fiscal governance within restaurant tax management, identify the factors influencing taxpayer compliance, and examine the relationship between participatory governance, transparency, and sustainable local revenue generation. Furthermore, the study seeks to formulate a collaborative fiscal governance model capable of strengthening regional fiscal sustainability in developing areas. Through this approach, the research is expected to contribute both theoretically to the advancement of fiscal governance scholarship and practically to the formulation of more inclusive, transparent, and sustainable local taxation policies.

RESEARCH METHOD

This study employed a qualitative approach with a descriptive case study design to examine how community-based fiscal governance was implemented in the management of restaurant taxes and how such practices influenced taxpayer compliance and local revenue sustainability in Barru Regency, South Sulawesi. The qualitative approach was deliberately chosen because the issue of local tax compliance cannot be fully understood solely through statistical indicators or administrative reports. Restaurant tax governance involves complex social interactions between government institutions, business actors, and the wider community, where trust, perceptions, participation, and institutional legitimacy play significant roles in shaping compliance behavior. Therefore, this study sought to capture the lived experiences, institutional dynamics, and relational patterns underlying local fiscal governance processes in a more contextual and interpretive manner (Fitrianti et al., 2025; Pabayo, 2025; Untari & Satria, 2025). A descriptive orientation was further employed to provide a comprehensive portrayal of how fiscal policies, digital taxation systems, supervisory mechanisms, and collaborative practices were implemented in everyday governance settings.

Barru Regency was selected as the research site based on both empirical and strategic considerations. Economically, the region has experienced considerable growth in the culinary and small-service sectors due to its strategic position as a transit corridor connecting several regions in South Sulawesi. The increasing number of restaurants, food stalls, and culinary businesses theoretically provides significant fiscal potential for local revenue generation through restaurant taxation. However, despite this growth, the realization of restaurant tax revenues has remained relatively limited compared to the existing economic potential. This condition reflects a broader governance issue that extends beyond administrative capacity and points toward questions of taxpayer awareness, public trust, and the effectiveness of local fiscal strategies. The selection of Barru Regency therefore provided a relevant and critical setting for understanding the social dimensions of local fiscal governance in developing regions.

The informants in this study were selected purposively based on their direct involvement, experiences, and institutional relevance to restaurant tax management and compliance processes. A total of 15 informants participated in the research, consisting of five officials from the Regional Revenue Agency (Badan Pendapatan Daerah/Bapenda), including administrators responsible for local tax policy and digital taxation systems; three field tax supervisors involved in monitoring and tax collection activities; five restaurant and food business owners registered as taxpayers; and two community and business association representatives who possessed broader perspectives regarding local fiscal governance and taxpayer relations. These informants were chosen because they represented diverse yet interconnected positions within the local taxation ecosystem. Government officials provided insights into policy implementation, institutional challenges, and supervisory strategies, while business actors shared their experiences, perceptions, and responses toward tax obligations and government services. Community representatives further enriched the analysis by offering perspectives on public trust, participation, and social legitimacy in local governance processes.

Data collection was conducted through in-depth interviews, participant observation, and documentation studies over several stages of fieldwork. In-depth interviews were employed as the primary technique because they enabled the researcher to explore informants' experiences, interpretations, and perceptions in a more open and reflective manner (Soesanto et al., 2024; Visiana, 2025; Zalukhu, 2025). Rather than relying on rigid questionnaires, the interviews were conducted flexibly to encourage participants to narrate their experiences regarding tax compliance, government supervision, technological adaptation, and collaborative interactions. This approach allowed the researcher to identify underlying social meanings and governance dynamics that might not appear in formal administrative data.

Observation was conducted to understand the practical realities of tax administration and the interaction patterns between tax officers and business actors in everyday contexts. Through direct field observation, the researcher examined restaurant operational activities, tax monitoring practices, the implementation of mobile point-of-sale technology, and the broader socio-economic environment surrounding local businesses. Observation was considered important because it enabled the researcher to compare formal policy narratives with actual practices occurring in the field (Kurniawan & Khademi-Vidra, 2024; Mustika et al., 2020). Meanwhile, documentation studies were carried out by reviewing regional financial reports, local tax regulations, taxpayer databases, official government reports, and policy documents related to regional revenue management. These documents served as important supporting data to strengthen contextual understanding and institutional analysis.

The collected data were analyzed using the interactive model developed by Ramadhani et al. (2025), which consists of data condensation, data display, conclusion drawing, and verification. Data analysis was conducted continuously throughout the research process to identify emerging patterns, recurring themes, and relational connections among findings. To ensure the credibility and trustworthiness of the data, this study applied triangulation techniques in several forms. Source triangulation was conducted by comparing information obtained from government officials, tax supervisors, business owners, and community representatives to identify consistency and differences in perspectives. Technique triangulation was applied by comparing findings derived from interviews, observations, and documentary analysis. In addition, member checking was conducted with several key informants to confirm the accuracy of interpretations and ensure that the findings genuinely reflected participants' experiences and institutional realities. Through these procedures, the study sought to maintain analytical rigor while preserving the contextual richness and human dimensions of local fiscal governance practices.

RESULTS AND DISCUSSION

The Structural Condition of Restaurant Tax Revenue and Local Fiscal Sustainability in Barru Regency

The findings of this study indicate that the restaurant and food service sector in Barru Regency has experienced notable growth over the past several years, particularly along strategic transportation corridors and coastal economic areas. Field observations revealed that the increasing mobility of residents, interregional travelers, and local tourism activities has contributed to the expansion of culinary businesses ranging from small family-owned food stalls to medium-scale restaurants. This development theoretically provides a promising fiscal base for strengthening local own-source revenue through restaurant taxation. Several officials from the Regional Revenue Agency acknowledged that the number of registered food businesses continues to increase annually, reflecting the growing dynamism of the local economy. Nevertheless, this economic expansion has not been followed proportionally by significant growth in restaurant tax revenue. As explained by one tax administrator identified as informant "AR," "the number of restaurants is increasing, but tax realization still fluctuates and often does not match the actual economic activity occurring in the field." This condition illustrates a persistent discrepancy between local fiscal potential and realized tax revenue.

Documentation data obtained from regional financial reports further confirmed that restaurant tax contributions to Pendapatan Asli Daerah (PAD) remain relatively limited compared to the expanding culinary sector. Although local governments have set annual revenue targets, actual tax realization frequently falls below expected projections. Interviews with tax supervisors suggested that the issue is not solely related to weak administrative capacity, but also to broader institutional and social dynamics affecting taxpayer behavior. Several restaurant owners admitted that tax obligations are often perceived as secondary priorities, particularly among small and medium business actors operating within informal or semi-formal economic arrangements. Informant "HM," a restaurant owner located in the urban center of Barru, stated that many business actors still consider local taxes as "government obligations" rather than collective responsibilities connected to regional development. Such perceptions indicate that fiscal compliance in the local context is deeply intertwined with social trust, institutional legitimacy, and public awareness rather than merely legal enforcement.

This finding aligns with broader discussions in fiscal governance studies emphasizing that sustainable local revenue systems cannot rely exclusively on administrative coercion. Busiara, Iek, Hutajulu, et al. (2025) and Sunuantari et al. (2025) highlighted that trust-based public governance has become increasingly important in strengthening voluntary compliance and enhancing institutional legitimacy in public finance management. In Barru Regency, the relatively low contribution of restaurant taxes reflects how local fiscal sustainability is influenced by the quality of interactions between government institutions and business communities. Interviews conducted with several business owners revealed recurring concerns regarding transparency in tax management and the perceived lack of visible public benefits resulting from tax payments. Some informants questioned whether local tax revenues were effectively translated into improvements in infrastructure, market accessibility, or business-supporting facilities. This skepticism contributes to the persistence of distrust toward local fiscal institutions and weakens voluntary compliance behavior among taxpayers.

The study also found that the structural challenges of restaurant tax management are closely associated with limited institutional integration and monitoring capacity. Tax officers acknowledged that data synchronization between licensing institutions, tourism offices, and local revenue agencies remains suboptimal, resulting in incomplete taxpayer databases and difficulties in identifying newly emerging businesses. Informant "SN," a field tax supervisor, explained that many restaurants operate without formal registration or frequently change operational scales, making continuous supervision difficult. The limited number of tax officers further constrains routine monitoring activities, particularly in geographically dispersed areas. Consequently, the government often depends on self-reporting mechanisms from taxpayers, which may create opportunities for underreporting business turnover.

However, the findings suggest that the issue extends beyond technical administrative limitations. The persistence of low restaurant tax realization reflects a broader governance challenge in which fiscal sustainability is strongly shaped by institutional responsiveness and social legitimacy. Hasanah et al. (2025) and Rahmatin & Tsuroya (2025) argued that adaptive local governance requires governments to move beyond rigid bureaucratic approaches and develop responsive, participatory, and trust-oriented governance mechanisms. In the context of Barru Regency, several informants emphasized that tax compliance improves when government officials engage directly with business actors through dialogue, consultation, and persuasive communication rather than purely punitive supervision. Restaurant owners who perceived tax officers as approachable and communicative were generally more willing to fulfill their tax obligations voluntarily. This finding reinforces the argument that local fiscal governance operates within relational and social dimensions where trust-building becomes central to sustainable revenue generation.

Moreover, the growing culinary economy in Barru demonstrates that fiscal sustainability should not be interpreted merely as the government's capacity to maximize revenue extraction. Instead, sustainable local revenue depends on the government's ability to cultivate reciprocal relationships with local economic actors. Fiscal legitimacy emerges when taxpayers perceive taxation as part of a shared developmental responsibility supported by transparent governance and equitable public service delivery. In this regard, restaurant taxation becomes not only a fiscal instrument but also a reflection of the quality of local governance itself. The findings therefore suggest that strengthening local fiscal sustainability requires a governance transformation that integrates administrative efficiency with social participation, institutional trust, and responsive public engagement.

Community-Based Fiscal Governance in Local Tax Administration

The findings of this study reveal an important transformation in the way local tax governance is practiced in Barru Regency. Although restaurant tax administration initially relied heavily on formal bureaucratic mechanisms such as inspections, reporting obligations, and administrative sanctions, recent governance practices demonstrate a gradual shift toward more participatory and relational approaches. This transition emerged from the local government's recognition that administrative enforcement alone was insufficient to improve taxpayer compliance sustainably. Interviews with officials from the Regional Revenue Agency indicated that many business actors were more responsive when approached through dialogue, personal communication, and continuous engagement rather than through coercive supervision. Informant "FR," a senior tax administrator, explained that "when business owners feel involved and respected, they are generally more cooperative in reporting and paying taxes." This statement reflects an evolving understanding within local institutions that fiscal governance is not merely a technical matter of revenue collection, but also a social process requiring trust and collaboration.

One of the most visible strategies implemented by the local government was participatory tax socialization involving direct communication with restaurant owners and food business communities. Rather than limiting socialization to formal circular letters or administrative notices, tax officers increasingly conducted face-to-face visits, informal discussions, and small-group meetings with business actors. Field observations showed that these interactions often took place in restaurants or community gathering spaces, allowing conversations to occur in more flexible and less hierarchical settings. This approach created opportunities for taxpayers to express concerns regarding tax rates, reporting procedures, and perceptions of government transparency. Several restaurant owners acknowledged that such interactions made them feel more recognized as partners in local development rather than merely as objects of taxation. Informant "MH," a medium-scale restaurant manager, noted that "direct explanations from officers are more understandable because we can ask questions immediately and discuss the difficulties we face." This finding suggests that interpersonal communication plays a critical role in shaping voluntary compliance behavior.

The study further found that informal relational dynamics between tax officers and business communities significantly influenced the effectiveness of local tax administration. In many cases, tax compliance improved not because of strict enforcement mechanisms, but because taxpayers developed a sense of familiarity and mutual understanding with local officials. This relational approach reduced social distance between the government and taxpayers, thereby fostering stronger institutional trust. Such findings resonate with the concept of collaborative governance proposed by Azzahro & Restikasari (2025) and Isyandi et al. (2025), particularly regarding the importance of shared motivation, trust-building, and collaborative dynamics in public governance processes. In Barru Regency, collaborative interactions between the government and restaurant owners gradually created a more dialogical environment in which taxation was framed not solely as a legal obligation, but also as a collective contribution to regional development.

Interestingly, the research also identified a subtle transformation in supervisory practices. Historically, tax monitoring tended to emphasize compliance through inspection and control, often creating tension between taxpayers and local authorities. However, field findings indicate that local officials increasingly adopted persuasive approaches aimed at encouraging awareness rather than imposing fear-based compliance. Several tax supervisors explained that excessive coercion frequently generated resistance among small business owners, particularly those operating within uncertain economic conditions. Informant "SN" described that "if officers come only to inspect and threaten sanctions, business actors become defensive and avoid communication." Consequently, many officials attempted to combine supervision with educational and advisory functions, helping taxpayers understand reporting procedures and the broader importance of local taxes for public services and infrastructure development.

This shift toward persuasive governance reflects broader developments in participatory public governance literature, which emphasizes co-production between the state and citizens in achieving public policy goals (Latifa et al., 2025; Limaho et al., 2023; Taali et al., 2024). In the context of restaurant taxation, co-production emerged through continuous interaction, mutual adaptation, and the gradual construction of collective awareness regarding fiscal responsibility. Several restaurant owners stated that they became more willing to comply when they perceived that the government was genuinely attempting to communicate transparently and respond to their operational challenges. This indicates that taxpayer compliance is closely connected to perceived fairness, recognition, and social inclusion within governance processes.

Another important finding concerns the role of local business communities in disseminating tax awareness among fellow entrepreneurs. In some instances, restaurant owners who had established positive relationships with tax officers informally encouraged other business actors to register and fulfill their tax obligations. These peer-based interactions became particularly effective because information circulated through trusted social networks rather than solely through formal governmental channels. The emergence of such collaborative practices illustrates how community participation can strengthen fiscal governance beyond institutional boundaries.

Within this context, the study conceptualizes community-based fiscal governance as a governance model that positions local business communities as active partners in sustaining regional fiscal capacity. Unlike conventional tax administration models that primarily emphasize bureaucratic authority and technological monitoring, this approach highlights the importance of social interaction, trust-building, and participatory engagement in shaping tax compliance. The findings demonstrate that sustainable local revenue is more likely to emerge when governments cultivate reciprocal relationships with economic actors and create spaces for collaborative communication. Fiscal governance therefore becomes not only an administrative function but also a process of constructing social legitimacy and collective responsibility for local development.

Tax Compliance Beyond Administrative Enforcement: The Role of Trust and Social Awareness

The findings of this study demonstrate that restaurant tax compliance in Barru Regency cannot be adequately understood through administrative enforcement alone. Although local governments have implemented supervisory mechanisms, reporting systems, and administrative sanctions, the willingness of business actors to comply with tax obligations appears to be shaped more profoundly by trust, social awareness, and perceptions of governmental legitimacy. Interviews conducted with restaurant owners revealed that compliance behavior often emerges from relational and moral considerations rather than solely from fear of punishment. Several informants explained that they were more willing to pay taxes when government officials communicated transparently, treated them respectfully, and demonstrated accountability in managing local revenue. Informant "AR," a restaurant owner operating in a coastal commercial area, stated that "business actors are actually willing to contribute if they understand where the money goes and feel that the government is open about it." This finding illustrates that voluntary compliance is closely associated with the quality of interaction between taxpayers and public institutions.

Field observations further revealed that many small and medium restaurant owners still possess limited understanding of local taxation procedures and the broader function of taxes in supporting regional development. For some business actors, taxes are perceived primarily as financial burdens that reduce already unstable business income, particularly in the context of fluctuating consumer demand and rising operational costs. Informant "HM" explained that several restaurant owners often prioritize operational sustainability over tax obligations because they perceive taxes as immediate expenditures without visible short-term returns. Such perceptions indicate that low tax literacy remains one of the major obstacles to improving restaurant tax compliance. In many cases, business actors do not fully understand the relationship between tax contributions and the provision of public infrastructure, sanitation, market facilities, and local economic development programs.

This condition suggests that tax compliance in local contexts develops through social learning processes rather than purely through legal-administrative mechanisms. The findings resonate with the Slippery Slope Framework developed by Fachri et al. (2024) and Royanti et al. (2025), which emphasizes that sustainable tax compliance emerges through the interaction between governmental power and public trust. According to this perspective, coercive power may produce enforced compliance in the short term, but long-term voluntary compliance is more likely to develop when taxpayers perceive authorities as legitimate, transparent, and fair. In Barru Regency, many restaurant owners acknowledged that they became more cooperative when tax officers approached them through dialogue and explanation rather than through intimidation or punitive inspection practices. Informant "SN," a field tax officer, admitted that persuasive communication often produces better responses than strict enforcement because "people want to feel respected and listened to before they are willing to comply."

The issue of distrust toward government institutions also emerged as a recurring theme throughout the interviews. Several business actors expressed skepticism regarding the management of local revenue and questioned whether collected taxes were genuinely translated into public improvements benefiting the community. Some informants pointed to deteriorating roads, limited sanitation infrastructure, and uneven public services as reasons for their reluctance to comply fully with tax obligations. Informant "MR," who operates a family-owned restaurant, remarked that "many people feel uncertain because they do not see clear evidence that taxes are returned to society." Such perceptions reveal that taxpayer behavior is strongly influenced by institutional credibility and the visibility of governmental performance.

In this context, transparency becomes a crucial component in strengthening fiscal legitimacy and building collective awareness. The study found that taxpayers responded more positively when local governments actively communicated how tax revenues were allocated and how public services were financed. Public communication efforts, including direct socialization, open discussions, and participatory engagement with business communities, gradually contributed to reducing suspicion and improving mutual understanding. These findings align with contemporary discussions on social legitimacy in taxation, which argue that tax systems function more effectively when governments cultivate procedural fairness, accountability, and reciprocal relationships with citizens (Fitriadi et al., 2025; Hidayat et al., 2024; M. Ramadhani et al., 2026).

Another important finding concerns the role of moral obligation and collective responsibility in shaping taxpayer attitudes. Several restaurant owners indicated that they viewed tax contributions more positively when taxation was framed as part of a shared responsibility for regional development rather than solely as a legal obligation imposed by authorities. This perspective became particularly visible among business actors who maintained frequent interactions with local officials and community organizations. Through continuous communication, some taxpayers gradually developed a stronger sense of belonging and participation in local development processes. This suggests that tax compliance is socially embedded and influenced by community norms, interpersonal trust, and perceived social reciprocity.

The findings therefore challenge conventional assumptions that increasing tax compliance primarily requires stricter supervision or heavier sanctions. While administrative capacity remains important, sustainable compliance in local fiscal governance depends equally on the government's ability to foster trust, strengthen transparency, and promote public awareness regarding the social value of taxation. In Barru Regency, voluntary compliance appears to emerge not from fear alone, but from the gradual construction of institutional legitimacy and shared developmental consciousness between governments and business communities. Consequently, restaurant tax governance should be understood not merely as a bureaucratic activity of revenue extraction, but as an ongoing process of building social trust and civic engagement within local governance structures.

Digital Governance and the Implementation of MPOS Technology in Restaurant Tax Management

The findings of this study indicate that the implementation of digital governance through the use of Mobile Point of Sales (MPOS) technology has become one of the central strategies adopted by the Barru Regency government to strengthen restaurant tax management and improve local revenue transparency. The introduction of MPOS was intended to reduce dependence on conventional manual reporting systems, which were often vulnerable to data inaccuracies, delayed reporting, and potential manipulation of business turnover declarations. Through this digital system, transaction records from restaurants and food businesses could be monitored more systematically, enabling local tax authorities to obtain a more accurate picture of daily business activities and taxable revenue. Several officials from the Regional Revenue Agency explained that digital monitoring was expected to minimize discrepancies between actual sales transactions and reported tax obligations. Informant "FR," a local tax administrator, stated that "before the use of MPOS, monitoring relied heavily on manual reports from taxpayers, making verification difficult because the government had limited access to real transaction data."

Field observations conducted in several registered restaurants demonstrated that MPOS implementation contributed positively to improving transaction recording practices. Restaurant owners who had adopted the system acknowledged that digital transaction records made financial administration more organized and transparent. The automatic recording mechanism also reduced the likelihood of unreported transactions and simplified monthly tax reporting procedures. Some business actors even perceived the system as beneficial for internal business management because it provided clearer sales documentation and operational monitoring. In this regard, digital governance functioned not only as a fiscal control mechanism but also as a managerial support tool for local businesses.

Nevertheless, the findings reveal that the effectiveness of MPOS implementation remains uneven and highly dependent on social and institutional readiness. Several restaurant owners, particularly small-scale operators, experienced difficulties in adapting to digital systems due to limited technological literacy and operational familiarity. Informant "HM," who manages a small family-owned restaurant, admitted that "some business owners still struggle to operate digital applications because they are more accustomed to conventional bookkeeping methods." This condition reflects the broader digital divide often encountered in developing regions, where technological innovation progresses faster than the adaptive capacity of local economic actors. As a result, the transition toward digital tax governance does not occur uniformly across all business sectors.

In addition to technical limitations, the study identified concerns among some business actors regarding excessive governmental monitoring through digital systems. Several informants perceived MPOS as a surveillance mechanism that could potentially expose all business transactions to direct government scrutiny. Although tax officials emphasized that the system was designed to improve transparency and accountability, some restaurant owners expressed anxiety regarding data confidentiality and the possibility of unfair taxation. Informant "MR" explained that "there are business owners who fear that every transaction will be monitored too closely, so they become hesitant about the system." These concerns illustrate that technological implementation in fiscal governance cannot be separated from issues of trust and institutional legitimacy.

The findings support the argument advanced in Putra et al. (2025) and Suparman et al. (2025), which emphasizes that digital governance becomes effective only when it adopts a human-centered orientation that prioritizes accessibility, participation, and trust-building. Technology alone cannot automatically resolve governance problems if social acceptance and institutional credibility remain weak. In the context of Barru Regency, the implementation of MPOS was more successful when accompanied by continuous communication, technical assistance, and direct engagement between tax officers and business actors. Restaurant owners who received guidance and practical support from local officials generally demonstrated more positive attitudes toward the digital system compared to those who experienced limited interaction with authorities.

Moreover, the study found that digital trust plays an increasingly important role in shaping taxpayer responses to technological innovation in public governance. Governance transformation studies have shown that citizens are more willing to adopt digital public services when they trust the institutions managing their data and perceive the system as fair and transparent (Rahmasari et al., 2024; Wondal et al., 2024). In Barru Regency, trust emerged not merely from the technology itself, but from the quality of relationships surrounding its implementation. Informants repeatedly emphasized that respectful communication and responsive assistance from tax officers reduced resistance and encouraged greater willingness to engage with the digital system.

Another important finding concerns the continuing limitations of digital infrastructure and institutional integration in local tax administration. Several tax officers acknowledged that unstable internet connectivity, limited technical maintenance capacity, and incomplete synchronization between local databases still hindered optimal implementation of MPOS. In some cases, transaction monitoring remained partially manual because not all businesses were connected to the system. This indicates that digital governance in developing regions often operates within hybrid administrative conditions where conventional and digital mechanisms coexist simultaneously.

Constraints in Local Fiscal Governance: Institutional Capacity, Coordination, and Public Distrust

The findings of this study reveal that the challenges surrounding restaurant tax management in Barru Regency are deeply rooted in structural and institutional limitations that extend beyond technical administrative issues. Although the local government has introduced various strategies to optimize restaurant tax revenue, the effectiveness of these efforts remains constrained by limited institutional capacity, fragmented coordination mechanisms, and persistent public distrust toward local fiscal governance. Interviews conducted with officials from the Regional Revenue Agency consistently highlighted the difficulties faced by tax officers in conducting comprehensive supervision across the regency. Informant "SN," a field tax supervisor, explained that the number of officers responsible for monitoring restaurant taxpayers remains highly disproportionate to the growing number of culinary businesses operating across urban and coastal areas. As a result, routine inspections and direct monitoring activities cannot be conducted consistently, particularly in geographically dispersed locations.

Field observations further demonstrated that supervisory activities often depend on periodic visits rather than continuous monitoring systems. In practice, this condition creates significant gaps in tax oversight because many businesses operate without regular administrative evaluation. Several tax officers acknowledged that limited human resources force them to prioritize larger businesses while smaller establishments frequently remain outside routine supervision. This situation contributes to the persistence of unregistered or underreported businesses within the local taxation system. Informant "FR" noted that "many small restaurants are still difficult to monitor because officers cannot regularly reach all business locations." The findings suggest that institutional capacity remains one of the most critical obstacles to strengthening local fiscal governance, particularly in regions experiencing rapid but uneven economic expansion.

In addition to human resource limitations, the study identified weak integration of taxpayer databases as another major structural challenge. Data regarding restaurant businesses are often scattered across different government institutions, including licensing offices, tourism agencies, trade departments, and local revenue authorities. However, coordination among these institutions remains insufficient, resulting in inconsistent business records and incomplete taxpayer identification. Several informants explained that newly established restaurants sometimes operate for long periods before being formally registered within the local tax system. Informant "AR," a local revenue official, stated that "the government still faces difficulties synchronizing data because each institution has its own administrative system." This fragmented governance structure reduces the government's ability to accurately map fiscal potential and undermines the effectiveness of tax collection strategies.

The lack of cross-sectoral coordination also affects broader policy implementation processes. Interviews with local officials revealed that communication among government agencies often occurs in a reactive rather than systematic manner. Collaborative mechanisms for data sharing, joint monitoring, and integrated policy evaluation remain relatively limited. Consequently, local fiscal governance tends to operate within sectoral boundaries, where each institution performs its functions independently without strong institutional synergy. This finding reflects broader governance problems commonly found in decentralized administrative systems, where institutional fragmentation weakens policy coherence and reduces administrative responsiveness (Abror et al., 2026; Jimmy & Kurnianingsih, 2025; Rizki et al., 2026).

However, the study demonstrates that the barriers to restaurant tax optimization are not solely administrative or organizational. One of the most significant findings concerns the persistence of public distrust toward local government institutions. Many restaurant owners expressed skepticism regarding the transparency and accountability of local fiscal management. Several informants questioned whether tax revenues were genuinely utilized to improve infrastructure, business facilities, or public services that directly benefit local communities. Informant "HM," a restaurant owner in central Barru, explained that "people are often reluctant because they do not clearly see the impact of taxes on public improvements." This perception contributes to weak voluntary compliance and reinforces the tendency among some business actors to view taxation merely as an imposed financial burden rather than a collective developmental responsibility.

Distrust toward government institutions also emerged from perceptions of unequal treatment and inconsistent enforcement practices. Some business owners believed that certain larger businesses received more lenient supervision compared to smaller enterprises. Although these perceptions were not always supported by formal evidence, they nonetheless influenced taxpayer attitudes and weakened institutional legitimacy. This finding is particularly important because it demonstrates that fiscal governance operates not only through regulations and administrative systems, but also through public perceptions of fairness, transparency, and procedural justice.

The findings align with recent governance scholarship emphasizing that institutional legitimacy constitutes a fundamental component of sustainable fiscal systems. Sari & Qibthiyyah (2022) and Wardhani & Payamta (2020) argues that public trust significantly influences compliance behavior because citizens are more likely to cooperate with institutions perceived as accountable and responsive. Similarly, governance studies increasingly emphasize that fiscal capacity is socially constructed through reciprocal relationships between governments and citizens rather than solely through coercive authority (Aswat, 2025; Muamarah & Marsono, 2026). In Barru Regency, restaurant tax compliance appears closely connected to how taxpayers evaluate the credibility and responsiveness of local institutions.

This study therefore conceptualizes local fiscal capacity as a multidimensional governance issue that cannot be resolved exclusively through stricter regulations or technological modernization. While administrative reforms and digital monitoring systems remain important, sustainable fiscal governance also requires strengthening institutional trust and governance legitimacy. Public compliance is more likely to emerge when governments demonstrate transparency, improve inter-agency coordination, and establish fair, communicative, and responsive relationships with local business communities. In this regard, the sustainability of restaurant tax revenue depends not merely on the government's ability to enforce taxation, but also on its capacity to cultivate institutional credibility and social trust within the broader local governance ecosystem.

Toward a Collaborative and Sustainable Local Fiscal Governance Model

The findings of this study collectively demonstrate that sustainable local fiscal governance in Barru Regency cannot be achieved through administrative enforcement or technological modernization alone. Instead, the sustainability of restaurant tax revenue emerges from the interaction between institutional responsiveness, digital governance, participatory engagement, and the gradual construction of public trust. Throughout the fieldwork process, it became evident that local tax governance operates within a complex social ecosystem where governments, business actors, and community networks continuously negotiate legitimacy, accountability, and shared responsibility for regional development. The study therefore proposes a collaborative and sustainable local fiscal governance model that integrates technological innovation with relational and participatory governance practices.

One of the central components of this model is government transparency and responsiveness. The research found that taxpayers were more willing to comply when local authorities demonstrated openness regarding tax procedures, revenue allocation, and public service outcomes. Interviews with restaurant owners repeatedly revealed that transparency influences how taxpayers perceive the legitimacy of fiscal policies. Informant "HM" explained that business actors become more cooperative "when the government explains clearly how taxes are managed and what benefits return to society." This finding reinforces contemporary governance arguments suggesting that public institutions strengthen compliance not merely through regulatory authority, but through the ability to cultivate procedural fairness and accountability (Dewi et al., 2025; Widowati et al., 2025). In this regard, transparency functions not only as an administrative principle, but also as a mechanism for building civic trust and reinforcing collective ownership of local development.

The study further identified participatory engagement with business communities as a crucial dimension of effective local fiscal governance. Rather than positioning taxpayers solely as objects of supervision, the local government increasingly involved restaurant owners in communication forums, direct consultations, and informal socialization activities. These interactions allowed business actors to express concerns, negotiate practical difficulties, and develop a stronger understanding of the relationship between taxation and regional development. Field observations demonstrated that participatory engagement reduced social distance between tax officers and taxpayers, creating a more collaborative governance atmosphere. Informant "AR," a tax administrator, emphasized that "people are more willing to comply when they feel involved rather than pressured." This finding aligns with collaborative governance theory developed by Subroto & Sudibyo (2025), which emphasizes that sustainable public governance emerges through shared motivation, reciprocal communication, and trust-building among stakeholders.

Digital governance also constitutes an important element within the proposed governance model. The implementation of MPOS and electronic tax monitoring systems contributed to improving transaction transparency, reducing opportunities for reporting manipulation, and strengthening administrative accountability. However, the findings indicate that digital systems become effective only when combined with human-centered governance approaches. Several restaurant owners acknowledged that technological adaptation remained challenging without direct assistance and continuous communication from local officials. Consequently, technology functioned not as a substitute for social interaction, but rather as a supporting instrument embedded within broader governance relationships.

Another critical dimension emerging from the findings concerns trust-building mechanisms. The study consistently found that taxpayer compliance was strongly influenced by interpersonal trust, perceived fairness, and institutional credibility. Business actors who experienced respectful treatment and transparent communication from tax officials generally demonstrated higher willingness to comply voluntarily. Conversely, distrust toward government institutions contributed to reluctance, underreporting, and negative perceptions regarding taxation. Informant "MR" explained that "many business owners actually want to support development, but they need confidence that the government is managing taxes fairly." This suggests that trust is not merely an ethical or symbolic element in governance, but a strategic institutional resource that directly shapes fiscal sustainability.

The proposed governance model also emphasizes collaborative tax supervision. Rather than relying exclusively on coercive inspections, local fiscal governance becomes more adaptive when supervision incorporates dialogue, education, and community participation. Several tax officers acknowledged that persuasive approaches generated more constructive relationships with business actors compared to punitive methods alone. In practice, collaborative supervision allowed taxpayers to become active participants in maintaining fiscal accountability rather than passive targets of state control. This finding reflects broader shifts in governance paradigms where policy effectiveness increasingly depends on co-production and relational governance mechanisms (Wilda et al., 2023; Wondal et al., 2024).

Taken together, these findings contribute to the development of a conceptual framework that may be referred to as community-based fiscal governance. This framework positions community participation, institutional trust, and collaborative interaction as central dimensions of local fiscal sustainability. Unlike dominant approaches in local tax governance studies that primarily focus on administrative efficiency or technological enforcement, this study demonstrates that sustainable local revenue systems in developing regions require the integration of technological capacity, institutional responsiveness, and socially embedded governance practices. Fiscal sustainability therefore becomes not merely a matter of maximizing revenue extraction, but a process of cultivating reciprocal relationships between governments and local economic actors.

Theoretically, this study expands contemporary discussions in fiscal governance studies by integrating collaborative governance and community participation into the analysis of local taxation systems. The findings challenge technocratic assumptions that compliance can be achieved solely through digital monitoring or regulatory sanctions. Instead, the study argues that sustainable local fiscal governance is fundamentally relational, requiring governments to continuously construct legitimacy, trust, and social reciprocity within local governance ecosystems. In the context of developing regions such as Barru Regency, the sustainability of PAD ultimately depends on the government's ability to balance institutional authority with participatory and trust-oriented governance practices.

CONCLUSION

This study concludes that the sustainability of restaurant tax revenue in Barru Regency is shaped not merely by administrative enforcement or technological supervision, but fundamentally by the quality of relationships established between local government institutions and business communities. The findings demonstrate that local fiscal governance becomes more effective when implemented through participatory approaches that prioritize transparency, trust-building, dialogical communication, and collaborative engagement with taxpayers. Although digital instruments such as Mobile Point of Sales (MPOS) contribute to improving transaction transparency and strengthening tax monitoring, their effectiveness depends significantly on institutional responsiveness and the social acceptance of business actors. The study further reveals that low tax literacy, fragmented institutional coordination, and persistent public distrust toward government management remain central obstacles in strengthening voluntary tax compliance and local revenue sustainability. In this context, the research offers an alternative perspective on local tax governance by conceptualizing community-based fiscal governance as an adaptive governance model that integrates collaborative governance, digital governance, and community participation within local fiscal management. Through this approach, taxpayer compliance is understood not solely as a consequence of legal obligation, but as a socially constructed process emerging from institutional legitimacy, reciprocal trust, and collective awareness regarding regional development. Consequently, the study contributes to expanding contemporary fiscal governance discourse beyond technocratic and administrative paradigms toward a more participatory and socially embedded understanding of sustainable local revenue governance in developing regions.

ETHICAL STATEMENT AND DISCLOSURE

This study was conducted in accordance with established ethical principles, including informed consent, protection of informants' confidentiality, and respect for local cultural values. Special consideration was given to participants from vulnerable groups to ensure their safety, comfort, and equal rights to participate. No external funding was received, and the authors declare no conflict of interest. All data and information presented were collected through valid research methods and have been verified to ensure their accuracy and reliability. The use of artificial intelligence (AI) was limited to technical assistance for writing and language editing, without influencing the scientific substance of the work. The authors express their gratitude to the informants for their valuable insights, and to the anonymous reviewers for their constructive feedback on an earlier version of this manuscript. The authors take full responsibility for the content and conclusions of this article.

REFERENCES

Abror, A., Devianto, D., Maryati, S., Irfan, M., Yollanda, M., Primawati, P., Raflis, R., & Iswandi, M. (2026). Crowding-out effects of regional transfer fund allocations on local development based on a Bayesian VAR study in West Sumatra. *Public and Municipal Finance*, *15*(2), 1–16. https://doi.org/10.21511/pmf.15(2).2026.01

Amalia, R., Aini, R. Q., Paradita, J., & Mirza BR, A. D. (2025). Bridging The Digital Divide : The Role of Technology in Enhancing Rural SMES in Indonesia. *Jurnal Ilmu Manajemen Dan Bisnis*, *16*(1), 27–34. https://doi.org/10.17509/jimb.v16i1.82681

Anggoro, D. D., Ramadhan, H. M., & Ngindana, R. (2022). Public Private Partnership in Tourism: Build Up a Digitalization Financial Management Model. *Policy & Governance Review*, *6*(3), 282. https://doi.org/10.30589/pgr.v6i3.510

Ardhimansyah, T., & Khaddafi, M. (2024). A Study on Management of Administrative Challenges and Market Strategies in the Implementation of Carbon Tax in Indonesia. *Advances In Social Humanities Research*, *2*(7), 979–985. https://doi.org/10.46799/adv.v2i7.270

Astuti, S. M., Dewi, F. G., & Nauli, P. (2026). Determinants of Local Government Financial Independence: A Literature Review. *International Journal Of Education, Social Studies, And Management (IJESSM)*, *5*(3), 1718–1727. https://doi.org/10.52121/ijessm.v5i3.943

Aswat, I. (2025). The Critical Role of Tax Literacy Among Generation Z in Supporting the Indonesia Emas 2045 Vision. *Jurnal Sosial Teknologi*, *5*(7), 2987–2997. https://doi.org/10.59188/jurnalsostech.v5i7.32315

Azzahro, F., & Restikasari, W. (2025). The Effect of Road Infrastructure, Foreign Investment, and Tax Revenue on Indonesia: ARDL Model Approach. *Jurnal Ekonomi Pembangunan*, *23*(02), 168–181. https://doi.org/10.22219/jep.v23i02.42862

Bachtiar, B. A., & Sa'adah, M. (2025). Panel Data Regression Modelling on The Analysis of The Influence Of Fiscal Decentralization to Poverty In Maluku In 2020-2024. *Proceedings of The International Conference on Data Science and Official Statistics*, *2025*(1), 702–715. https://doi.org/10.34123/icdsos.v2025i1.443

Busiara, A., Iek, M., & Hutajulu, H. (2025). Evaluation of Regional Government Financial Performance through a Financial Ratio Approach: An Empirical Study in Jayawijaya Regency 2013–2023. *Business Management*, *4*(3). https://doi.org/10.58258/bisnis.v4i3.8907

Busiara, A., Iek, M., Hutajulu, H., & Rinaldi, M. (2025). Assessing Regional Government Financial Performance through Financial Ratio Analysis: A Case Study of Jayawijaya Regency, 2013–2023. *Outline Journal of Management and Accounting*, *4*(1), 42–49. https://doi.org/10.61730/twc2tf55

Dewi, C. M., Hokum, A., & Benius, B. (2025). Causal Structure of Opsen Implementation, Human Resource Capacity, and Local Own-Source Revenue Optimization. *Jurnal Ilmiah Akuntansi Kesatuan*, *13*(6), 2251–2262. https://doi.org/10.37641/jiakes.v13i6.4646

Fachri, M., Chairil Furqan, A., Ainil Mufidah Tanra, A., & . M. (2024). The Role of Financial and Non-financial Performance of Local Governments in Enhancing Regional Autonomy in Indonesia. *KnE Social Sciences*. https://doi.org/10.18502/kss.v9i20.16550

Fitriadi, Miar, & Hokum, A. (2025). The Effect of Allocation Fund and Regional Revenue on Fiscal Independence: Evidence from Murung Raya. *Jurnal Ilmiah Akuntansi Kesatuan*, *13*(6), 1853–1864. https://doi.org/10.37641/jiakes.v13i6.4522

Fitrianti, R., Zaenal, M., Fattah, S., & Hidayah, N. (2025). Flypaper effect: Analysis of financial transfers from the central government to provincial regions in Indonesia. *Public and Municipal Finance*, *14*(1), 54–64. https://doi.org/10.21511/pmf.14(1).2025.05

Hafel, M., & Ibrahim, A. H. H. (2024). Budget politics in Indonesia. *International Research Journal of Management, IT and Social Sciences*, *11*(4), 159–168. https://doi.org/10.21744/irjmis.v11n4.2457

Hasanah, N., Masdar, R., Furqan, A. C., & Tenripada, T. (2025). Empirical Evidence on the Role of Local Own-Source Revenue in Strengthening Fiscal Independence of Indonesian Local Governments. *Owner*, *9*(4), 2950–2963. https://doi.org/10.33395/owner.v9i4.2788

Hendra, B., Pratama, S., Aththoriq, M. T., Edwin, N., Aprianto, K., Ananda, P., & Nada, Q. (2024). Strategi Pengembangan dan Implementasi Industri Pariwisata di Yogyakarta. *Jurnal Ilmiah Ekonomi, Akuntansi, Dan Pajak*, *1*(4), 189–201. https://doi.org/10.61132/jieap.v1i4.660

Hermansyah, H., Zubaidah, S., Jumroh, J., & Ahmadi, Z. (2024). Strengthening Collaborative Governance in the Department of Transportation: Implementation and Enforcement Levies. *Journal of Contemporary Governance and Public Policy*, *5*(2), 193–216. https://doi.org/10.46507/jcgpp.v5i2.640

Hidayat, B. A., Supartoyo, Y. H., Setiawan, S., Ragimun, R., & Salim, Z. (2024). Government infrastructure investment stimulation through booming natural resources: Evidence from a lower-middle-income country. *PLOS ONE*, *19*(5), e0301710. https://doi.org/10.1371/journal.pone.0301710

Isyandi, B., Ekwarso, H., & Hamidi, W. (2025). Fiscal Capacity Development for Enhancing Regional Autonomy in Indonesia's Wetland Areas: A Strategic Model for Posthumanist Public Policy. *Journal of Posthumanism*, *5*(6), 3179–3189. https://doi.org/10.63332/joph.v5i6.2441

Jimmy, J., & Kurnianingsih, F. (2025). Implementation of Information and Technology-Based Tourism Development Policy on Penyengat Island. *KEMUDI : Jurnal Ilmu Pemerintahan*, *9*(1), 34–46. https://doi.org/10.31629/kemudi.v9i1.7240

Kurniawan, T., & Khademi-Vidra, A. (2024). Transforming agricultural land into agrotourism area: Environmental, economic and socio-cultural perspectives. *Journal of Infrastructure Policy and Development*, *8*(13), 9251. https://doi.org/10.24294/jipd9251

Kurnilasari, D. T. (2020). Geographical Indications in Trade Commodities for Promoting Sustainable Economic Development in Indonesia. *Lentera Hukum*, *7*(3), 279. https://doi.org/10.19184/ejlh.v7i3.19474

Langelo, F. N., Subiantoro, H., & Astuti, P. (2024). Contribution of Resin Commodity Exports to Gross Domestic Product and Employment in Indonesia. *Edunity Kajian Ilmu Sosial Dan Pendidikan*, *3*(12), 1199–1209. https://doi.org/10.57096/edunity.v3i12.340

Latifa, A., Frinaldi, A., Magriasti, L., & Naldi, H. (2025). Desentralisasi Fiskal: Tantangan Pengelolaan Pengeluaran Daerah dalam Mewujudkan Otonomi Keuangan Daerah. *Jurnal Manajemen Dan Ilmu Administrasi Publik (JMIAP)*, *7*(3), 411–417. https://doi.org/10.24036/jmiap.v7i3.1237

Limaho, H., Sugiarto, S., Pramono, R., & Christiawan, R. (2023). The Strategy of Palm Oil Plantation Expansion Business in Relation to Environmental Sustainability Issues: Overcoming The Challenges. *Eduvest - Journal of Universal Studies*, *3*(5), 1007–1018. https://doi.org/10.59188/eduvest.v3i5.820

Luntungan, E. C. (2024). Collaborative Governance in the Development of Likupang Super Priority Tourism Destination in North Sulawesi Province. *Journal of Tourism and Hospitality Studies*, *2*(1), 13–24. https://doi.org/10.32996/jths.2024.2.1.3

Muamarah, H. S., & Marsono. (2026). Anatomy of a fiscal shock: Deconstructing the pandemic's impact on Indonesia's local tax revenue. *Jurnal Tata Kelola Dan Akuntabilitas Keuangan Negara*, *12*(1). https://doi.org/10.28986/jtaken.v12i1.2314

Mustika, P. L. K., Ichsan, M., & Booth, H. (2020). The Economic Value of Shark and Ray Tourism in Indonesia and Its Role in Delivering Conservation Outcomes. *Frontiers in Marine Science*, *7*. https://doi.org/10.3389/fmars.2020.00261

Pabayo, A. S. T. (2025). Impact of Fiscal Decentralization Policy on Regional Fiscal Independence in Indonesia. *Journal of Local Government Issues*, *8*(1), 142–160. https://doi.org/10.22219/logos.v8i1.37646

Pamuji, K., Dharmawan, A. R., Kartono, K., & Masum, A. (2025). Understanding the Legal Politics of Regional Tax Regulations: Navigating Regional Autonomy in Post-Tax Reform in Indonesia. *Volksgeist: Jurnal Ilmu Hukum Dan Konstitusi*, 503–520. https://doi.org/10.24090/volksgeist.v8i2.12341

Pradivta, I. M. S. P., & Persada, C. (2025). Identification of Place Theory in the Mutun Beach Tourism Area, Lampung. *Journal of Architectural Design and Urbanism*, *7*(1), 24–30. https://doi.org/10.14710/jadu.v7i1.24633

Pratiwi, A. O., & Sari, I. (2024). Do the Economic Growth, PAD, DAU and DAK Fluctuations Effect on Capital Expenditures? *Taxation and Public Finance*, *1*(2), 50–60. https://doi.org/10.58777/tpf.v1i2.233

Priambodo, A. (2025). Interrelationship of economic growth, poverty dynamics, and revenue generation in indonesia's regional fiscal autonomy. *Journal of Economics Research and Policy Studies*, *5*(2), 545–557. https://doi.org/10.53088/jerps.v5i2.2042

Putih, I. T., & Primandhana, W. P. (2024). Analysis of the Effect Economic Growth, Open

Unemployment Rate, Education, and PAD on Poverty Rate in Lumajang District. *Journal of Business Management and Economic Development*, *2*(02), 615–625. https://doi.org/10.59653/jbmed.v2i02.675

Putra, J. E., Riri Cornelia, Hapsari Widayani, Anggi Oktaviani, & Muhammad Aqshel Revinzky. (2025). The Role of Strategic Management in Tourism Business Sustainability: A Case Study on Digital Economy-Based Tourist Destinations. *Jurnal Informasi Dan Teknologi*, 47–56. https://doi.org/10.60083/jidt.vi0.644

Rahardjo, A., & Herman, K. (2025). Dynamics of the Development of Mineral and Coal Mining Legal Policy Management by Regional Governments. *Asian Journal of Social and Humanities*, *3*(10), 1771–1781. https://doi.org/10.59888/ajosh.v3i10.570

Rahmasari, T. F., Darmastuti, D., & Nurrahman, K. A. (2024). Local Finance and Regional Expenditures: Is There a Flypaper Effect in Indonesia? *KnE Social Sciences*. https://doi.org/10.18502/kss.v9i20.16474

Rahmatin, L. S., & Tsuroya, W. S. N. (2025). Analisis Promosi Wisata Kebun Raya Mangrove Surabaya. *Journal of Tourism and Interdiciplinary Studies*, *5*(1), 240–252. https://doi.org/10.51713/jotis.2025.5183

Ramadhani, M., Khatib, H. Z., Rahmah, A. H., & Fitria, Y. (2026). The Effect of Regional Fiscal Independence on Development Expenditure. *RIGGS: Journal of Artificial Intelligence and Digital Business*, *4*(4), 9302–9308. https://doi.org/10.31004/riggs.v4i4.4862

Ramadhani, S., Paranoan, S., Furqan, A. C., & Usman, E. (2025). Achieving SDG 9 through Enhanced Local Revenue and Government Accountability in Indonesia. *E-Jurnal Akuntansi*, *35*(12). https://doi.org/10.24843/EJA.2025.v35.i12.p10

Rijal, S., Ilmar, A., Maskun, M., & Ab Rahman, N. H. (2024). Restoration of Central Power or Betrayal of Regional Autonomy? Analysis of the Impact of Recentralization of Mining Authority in the Era of Limited Autonomy. *Journal of Law and Legal Reform*, *5*(4), 1793–1820. https://doi.org/10.15294/jllr.v5i4.14466

Rizki, A. M., Gamayuni, R. R., & Pigo, N. (2026). Fiscal Decentralization Revisited: Rethinking Local Tax Performance and Fiscal Autonomy for Fiscal Resilience. *International Journal of Economics and Management Sciences*, *3*(1), 36–43. https://doi.org/10.61132/ijems.v3i1.1094

Royanti, M., Nasir, M., & Seftarita, C. (2025). Economic Growth as a Moderator in the Nexus between Public Finance, Human Development, and Income Inequality in Aceh. *Grimsa Journal of Business and Economics Studies*, *2*(2), 152–165. https://doi.org/10.61975/gjbes.v2i2.90

Salim, A. (2026). The Effect of Financial Literacy on MSMEs Performance in Indonesian Non-Agricultural Production Firms. *Jurnal Ilmiah Manajemen Kesatuan*, *14*(2), 1827–1836. https://doi.org/10.37641/jimkes.v14i2.5119

Saputra, T., Fabiany, N. F., & Melina, E. (2026). Enhancing Local Government Financial Performance: The Roles of Own Revenue, Fiscal Balances, and Capital Investment. *Al Dzahab*, *7*(1), 136–144. https://doi.org/10.32939/dhb.v7i1.6082

Sari, D., & Qibthiyyah, R. M. (2022). Tax Revenue and Income Inequality. *Jurnal Perencanaan Pembangunan: The Indonesian Journal of Development Planning*, *6*(2), 155–172. https://doi.org/10.36574/jpp.v6i2.326

Soesanto, E., Zaidaan, R., & Ahiraf, S. A. (2024). Peran Cost Recovery pada Sektor Minyak dan Gas Bumi dalam Mendorong Pembangunan Ekonomi Nasional. *Globe: Publikasi Ilmu Teknik, Teknologi Kebumian, Ilmu Perkapalan*, *2*(4), 307–316.

https://doi.org/10.61132/globe.v2i4.675

Subroto, V. K., & Sudibyo, S. K. (2025). Assessing the Contribution and Effectiveness of Motor Vehicle Taxes in Enhancing Regional Revenue: Evidence from Central Java Province. *Kompak :Jurnal Ilmiah Komputerisasi Akuntansi*, *18*(2), 725–743. https://doi.org/10.51903/kompak.v18i2.3161

Sunaryono, S., Toto, Y., Saryono, U., Yulianto, Y., & Sapala, S. D. (2025). Green Economy as a Mediator Between Local Revenue, Investment, and Financial Sustainability in Rural SMEs. *Journal of Management World*, *2025*(2), 640–650. https://doi.org/10.53935/jomw.v2024i4.1018

Sunuantari, M., Gunawan, I., & Wibowo, G. (2025). Integrated Marketing Communication of Sustainable Tourism Based on MSMEs in Achieving SDGs 8. *Journal of Lifestyle and SDGs Review*, *5*(9), e07637. https://doi.org/10.47172/2965-730X.SDGsReview.v5.n09.pe07637

Suparman, S., Sunarya, A., Sarwani, S., & Kamariyah, S. (2025). Potential and Contribution of Hotel Tax and Restaurant Tax to PAD. *Jurnal Hukum, Administrasi Publik Dan Negara*, *2*(5), 13–30. https://doi.org/10.62383/hukum.v2i5.575

Syakira, E. (2024). Analysis of the Potential and Performance of the Tourism Sector towards the Community (Study on Pasir Kencana Beach Tourism Area in Pekalongan City). *Jurnal Pariwisata Nusantara (JUWITA)*, *3*(1), 24–32. https://doi.org/10.20414/juwita.v3i1.10009

Taali, M., Supriyanto, M., Farani, D. B., Puspitasari, D. A. K., & Amri, L. H. A. (2024). Public Awareness Of Conservation Area At Karimun Jawa. *SWAGATI : Journal of Community Service*, *1*(3), 157–162. https://doi.org/10.24076/swagati.2023v1i3.1293

Tobing, R. R., Sakti, A. K., & Hanny. (2020). Physical form sustainability of Huta Siallagan Samosir architecture in supporting Toba Caldera Geopark cultural tourism. *ARTEKS : Jurnal Teknik Arsitektur*, *5*(3), 459–468. https://doi.org/10.30822/arteks.v5i3.599

Tresnajaya, R. T. J., Supriyadi, & Sabnita, N. (2025). Forecasting Entertainment Tax Revenue Targets Using Regression and Time-Series Analysis: A Case Study in Sumedang Regency. *Summa : Journal of Accounting and Tax*, *3*(3), 1–14. https://doi.org/10.61978/summa.v3i3.660

Umanto, U. (2025). Entertainment Tax in Indonesia and Its Comparison with Malaysia as an Opportunity for Policy Reforms: A Systematic Literature Review. *Jurnal Ilmiah Akuntansi Kesatuan*, *13*(3), 407–418. https://doi.org/10.37641/jiakes.v13i3.3285

Untari, D. T., & Satria, B. (2025). Reimagining Indonesia's Culinary Tourism: The Power of Gastronomy and Branding. *Greenation International Journal of Tourism and Management*, *3*(2), 150–155. https://doi.org/10.38035/gijtm.v3i2.329

Visiana, K. (2025). Sustainable Tourism Practices and Financial Resilience: A Case Study of Tourism Destinations in Indonesia. *Saudi Journal of Business and Management Studies*, *10*(09), 371–377. https://doi.org/10.36348/sjbms.2025.v10i08.002

Wardhani, D. T., & Payamta, P. (2020). Menguji Faktor Determinan Financial Sustainability pada Sektor Pemerintah. *Jurnal Kajian Akuntansi*, *4*(1), 13. https://doi.org/10.33603/jka.v4i1.3305

Widowati, S., Triyaningsih, L., Mustiko, S., Ahmanto, H. T., Bursamin, Koten, M. W. M., Satrio, J., Saroni, Rahmawati, D. R., Widyanta, I. B. P., Firmansyah, L., Wulandari, A., Putri, R. W., Wahyuni, D., Savitri, Shinta R, Q., & Suharsono, H. (2025). Enhancing Sustainable Ecotourism in Banyuwangi - Indonesia: Lessons from Global Best Practices in Asia, Africa, and Latin America. *International Journal of Science and Technology Research Archive*, *8*(1), 001–010. https://doi.org/10.53771/ijstra.2025.8.1.0076

Wilda, F., Supriyati, ., Murdiawati, D., & Prananjaya, K. P. (2023). Determinants of Tax Avoidance and the Moderation Role of Asset Growth: A Case of Southeast Asia Banking Industry. *Jurnal Dinamika Akuntansi Dan Bisnis*, *10*(2), 231–248. https://doi.org/10.24815/jdab.v10i2.25717

Wondal, N. S. A., Hasibuan, F. Y., & Rungsimanop, P. (2024). The Law of Natural Resources Management for Economic Prosperity: A Critical Analysis of Law No. 3 of 2020 on Mineral and Coal Mining. *International Journal of Contemporary Sciences (IJCS)*, *1*(12), 952–963. https://doi.org/10.55927/ijcs.v1i12.12044

Yanti, W. O. I. Y., Bahari, M. N. R., Tamaela, M. D. G., & Siswatiningrum, E. (2025). Dampak Tax Holiday Apple Inc. di Indonesia terhadap Pertumbuhan Ekonomi Global. *Jurnal Ilmiah Hubungan Internasional Fajar*, *3*(2), 29–34. https://doi.org/10.47354/jihif.v3i2.1084

Yerriandha, Y. (2026). A literature Review: Determinants of Financial Performance in Local Governments. *International Journal Of Education, Social Studies, And Management (IJESSM)*, *5*(3), 1728–1736. https://doi.org/10.52121/ijessm.v5i3.944

Yuslaini, N., Andriyus, A., Febriyanti, D., & Wicaksono, A. (2024). Sustainable Palm Oil Investment Climate in Indonesia: Foreign and Domestic Promotion by the Local Government. *Journal of Contemporary Governance and Public Policy*, *5*(1), 71–86. https://doi.org/10.46507/jcgpp.v5i1.266

Zalukhu, B. D. (2025). Analysis of the influence of tourism development on Community Welfare in South Nias District, North Sumatra, Indonesia. *Journal of Information Systems Engineering and Management*, *10*(53s), 638–642. https://doi.org/10.52783/jisem.v10i53s.10957

Zitri, I. (2025). Community-Led Tourism Transformation: Moving Beyond Sustainability in North Lombok. *Jurnal Ranah Publik Indonesia Kontemporer (Rapik)*, *5*(2), 144–159. https://doi.org/10.47134/rapik.v5i2.126