Research Article

Tax Extensification: A Review of the Bengkulu City Government's Strategy to Increase Local Revenue

Ruddy Tri Hendra Hadinata* and Jatmiko Yogopriyatno

University of Bengkulu, Indonesia

ORCID
Ruddy Tri Hendra Hadinata: https://orcid.org/0009-0003-6148-4176
Jatmiko Yogopriyatno : https://orcid.org/0009-0005-2617-3086

Abstract.

This research study focuses on developing strategies to increase local revenue by utilizing strategic management theory and Strength Weakness Opportunities Threats (SWOT) analysis framework. The researchers adopted a descriptive quantitative analysis method to examine the issues at hand and provide explanations. The study involved a sample of 30 respondents, and the analysis involved weighting to determine the Internal Factor Analysis Strategy (IFAS) and External Factor Analysis Strategy (EFAS) values. These values were then entered into the SWOT Quadrant for further analysis. Qualitative data analysis revealed various internal (Strength-Weakness) and external (Opportunities-Threats) factors. The results showed that the IFAS value was 1.91 and the EFAS value was 1.89, both of which were in Quadrant I. Further analysis using the Quantitative Strategic Planning Matrix (QSPM) identifies the strategies that have been obtained and then determines the strategies that should be prioritized from the 9 strategies as follows, Increase of facilities and infrastructure in managing Local Owned Revenue (LOR), Provide functional training on local taxes and levies, Improving regional revenue management by optimizing potential in the form of LOR potential studies. and others.

Keywords: extensification of tax, SWOT analysis and QSPM analysis

Corresponding Author: Ruddy Tri Hendra Hadinata; email: Hnata6685@gmail.com

OPEN ACCESS

1. INTRODUCTION

At the central level, it turns out that revenue from the tax sector is still not optimal, as evidenced by the existing data revealing that Indonesia at the ASEAN level is the country with the lowest tax ratio of 12.80% compared to Malaysia (20.17%), the Philippines (13.69%), Thailand (17.28%) and Singapore (22.44%)[1]. To increase the tax ratio, the central government gives authority to local governments to develop their regions, namely with regional autonomy [2]. Regional autonomy is a policy carried out by the government to overcome regional problems to manage regional resources to increase local revenue (LOR) [3]. Regional Original Revenue is revenue obtained by the region from local taxes, the results of local levies, the results of the management of

separated regional assets, and other legitimate regional revenues, which are collected based on Regional Regulations (PERDA) [4][5]. Each region certainly has its resources that it usually uses to generate income in running its economy [6]. The current problem is the lack of Local Owned Revenue (LOR) due to the low ability of regional administration, weak planning skills, financial supervision, and lack of capacity and capability of the apparatus[7].

The failure of organizations to increase LOR is not due to the wrong principles or strategies. Still, many organizations do not want to try to pay attention to existing constraints and environmental conditions to implement intensification and extensification of local taxes and levies [6]. Extensification of local taxes and levies is a policy carried out by the city/district to increase local tax revenues through the creation of local tax and levy sources [8][9][10][11]. Extensification of local taxes and levies can increase tax and levy payers [12]. Bapenda has made efforts to achieve the target of local taxes in 2022-2023, but in fact, the target has not been achieved. Can be seen in Table 1.

TABLE 1: Total Regional Tax Revenue of Bengkulu City in 2022-2023.

Type of local tax	2022		2023	
	Targets	Realization	Targets	Realization
Hotel	16.634.000.000	11.759.569.646	20.397.000.000	15.193.078.617
Restoran	20.050.000.000	17.175.320.344	30.138.956.000	22.367.517.751
Hiburan	4.587.000.000	2.618.419.784	9.369.061.895	3.756.109.433
Reklame	3.625.000.000	3.251.663.510	7.000.000.000	3.242.441.079
Penerangan Jalan	67.000.000.000	45.684.075.100	55.000.000.000	48.671.280.910
Parkir	4.500.000.000	3.304.120.658	7.500.000.000	4.126,619.105
Air Bawah Tanah	550.000.000	532.767.228	1.000.000.000	622.974.808
Sarang Burung Walet	50.000.000	5.925.000	30.000.000	4.325.000
PBB	16.000.000.000	10.410.502.692	23.110.000.000	12.813.124.096
BPHTB	20.292.975.080	16.137.346.251	30.000.000.000	19.471.507.912

Source: *Bapenda* Bengkulu City, (2024)

Table 1 shows that in 2022 the local tax that is furthest from reaching the target is Swallow's Nest by 11.85% (5,925,000), while the tax that is closest to reaching the target is Underground Water by 96.87% (532,767,228). Then for 2023, the local tax that is furthest from reaching the target is Swallow's Nest by 14.42% (4,325,000) and the local tax that is closest to reaching the target is Street Lighting by 88.49% (48,671,280,910).

From the table above it can be concluded that the target in 2022-2023 has not yet reached the target (Bapenda, 2024).

Bibliometric analysis with the VOSviewer application of 150 research articles for the last five years (2019-2024) obtained from Publish or Perish (POP). Network visualization, overlay visualization, and density visualization analysis were carried out using the keywords "Extensification and Local Revenue". The results of this application analysis are presented in the form of a network analysis in Figure 1.

Network Visualization shows 4 clusters with 73 keywords, some of which are: Government, human resources, and strategy. The three concepts have the same path. This means that the three concepts are connected to the research topic of LOR Extensification and have become a large research study. Overlay visualization shows that in 2021 the study of LOR extensification is in bright light green. Density Overlay shows that the keywords restaurant tax, hotel tax, and regional levy are in the dark area, indicating that research on these themes in POP is still rare.
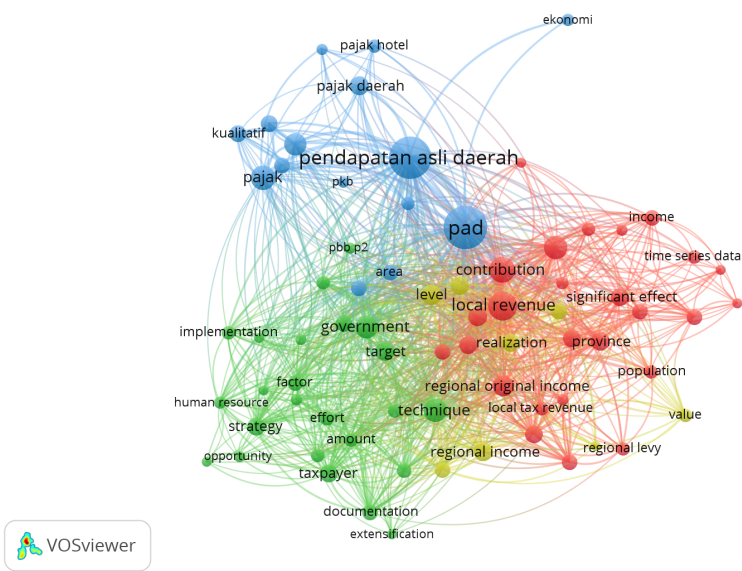

Figure 1: Network Visualization of Research Article Publications on LOR Extensification from 2019 to 2024. Source: Processed by Researchers, (2024).

The formulation of this research problem consists of: 1) What are the internal and external conditions of Bapenda Bengkulu City in increasing LOR through the extensification of local taxes and levies; and 2) How is the extensification strategy to increase LOR in Bengkulu City? This research aims to formulate key strategies for achieving LOR targets in Bengkulu City. The resulting strategies related to the actual conditions and issues faced by Bapenda are input for decision-makers and implementers for effective

and comprehensive policies. Where the study of LOR extensification will be very useful in increasing LOR revenue.

2. THEORETICAL STUDY

Strategic management is defined as the continuous planning, monitoring, analysis, and evaluation of all activities performed by the organization to achieve its goals. [13]. According to Wheelen & Hunger [14]" Strategic management is a set of managerial decisions and actions that determines the longrun performance of a corporation". Wheelen and Hunger (2012), strategic management includes 2 aspects, namely 1) Scanning the environment to identify internal using the Internal Factor Analysis Strategy (IFAS) Matrix and external using the External Factor Analysis Strategy (EFAS), 2) Strategy formulation, namely making strategies based on the results of IFAS and EFAS, which is called the SWOT Matrix [14] [15][16]. Whelen and Hunger state that SWOT analysis consists of identifying Strengths (S), Weaknesses (W), Opportunities (O), and Threats (T). The SWOT Matrix includes the four factors analyzed, namely strengths, weaknesses, opportunities, and threats [17]. Then develop a strategy based on these four factors, SO (Strength-Opportunity) by using internal strengths to create external opportunities.WO (Weakness -Opportunity) overcoming internal weaknesses to take advantage of external opportunities. ST (Strength-Threats) uses internal strengths to avoid or reduce the impact of external threats. WT (Weakness-Threast) reduces internal weaknesses and avoids external threats [18][19].

3. METHODS

This research uses descriptive quantitative analysis methods [20]. The quantitative descriptive analysis research method is used to get a broader picture of the various things studied through calculation numbers and qualitative data. Data collection methods include forum group discussion (FGD), observation, interviews, questionnaires, and documentation. The FGD method can provide more in-depth and informative data [21]. Then in terms of practicality, this model is cost-effective and can collect more data in a short time [22].

The research analysis unit is Bapenda Bengkulu City. The research respondents were in the field of planning and development as many as 30 respondents. Then quantitative data is carried out by distributing questionnaires to the research sample,

namely 30 respondents. In addition, documentation and several journals are secondary data sources in this study.

TABLE 2: FGD Implementation.

No	Materials	Forum Participant	Time and Location
1	Identify internal issues including strengths and weaknesses, as well as external issues including opportunities and threats. Then provide an assessment of internal and external identification	Head of Planning and Development Division, Head of Sub-Division, Division Members and Public Administration Students	Planning and Development Division meeting room (Activities carried out on Monday July 1, 2024, at 08:00 AM)

Source: Processed by Researchers, (2024)

From Table 2, the implementation of FGDs above was carried out in the morning after Bapenda employees conducted morning apple activities. FGD activities are carried out for approximately 1 hour 30 minutes, the contents of the FGD activities provide an overview and explanation related to the internal and external circumstances of Bapenda.

Qualitative research instruments consist of interview guidelines, observation, FGDs, and documents related to the research. Research guidelines in data collection are based on strategic management theory. Strategic management is an effort to influence a plan [23] by combining skills and knowledge used to formulate, implement, and evaluate strategic decisions to achieve predetermined goals [24].

The quantitative research instrument is a questionnaire that is compiled from the factors in the SWOT matrix. The questionnaire is structured with a Likert scale of 1-4 for both weight and rating. Weight is the result of an importance scale assessment (1 = not important, 2 = quite important, 3 = important, 4 = very important) obtained from all members and heads of planning and development. Rating is processed from the results of distributing questionnaires filled out by members and heads of planning and development with the same scale as the weight. The difference in S - W values is called IFAS. The difference in O - T values is called EFAS. To formulate the Grand Strategy, the IFAS and EFAS values are then entered into the Axis Cartesian Diagram equation (X, Y). The value obtained will indicate the position of the quadrant. Grand Strategy matrix position Quadrant I reflects an Aggressive Strategy, Quadrant II shows a conservative strategy, Quadrant III reflects a defensive strategy and Quadrant IV shows a competitive strategy [25][26]. Finally, a Quantitative Strategic Planning Matrix (QSPM) analysis, namely assessing the strategy to be carried out [27][28] then selecting the best alternative strategy based on the largest Attractiveness Score (AS) and Total Attractiveness Score (TAS) value [29][30][31].

4. RESULTS AND DISCUSSION

4.1. Planning and Development Agency Profile Bengkulu City

The research was conducted at the Planning and Development Division. The location of this research is precisely at the Bapenda office, JL. Wr Supratman, Bentiring Permai, Muara Bangkahulu District, Bengkulu City. The focus of this research is on the field of planning and development by looking at data on the non-achievement of targets from LOR.

TABLE 3: Planning and Development Member Data.

Age	Men	Women
15-25	2	
26-35	8	4
36-45	7	6
45-55	1	1
56-65		1
Total	**18**	**12**

Source: Processed by Researchers, (2024)

From Table 3 above we can see that the number of employees in the field of planning and development of Bapenda Bengkulu City is 30 people consisting of the Head of planning and development, Head of the sub-sector of data collection and assessment, Head of the sub-sector of planning and development, Coordinator of sub-determination of planning and development of regional income and members of the field of planning and development.

Based on information from the head of planning and development, the non-achievement of LOR targets from 2019-2023 can be seen in Figure 2.

From Figure 2 above, it can be seen that only in 2019 the target of local taxes was reached, namely 110%, but in the following year there was a decrease in tax realization. In 2020-2023 the realization of local taxes fluctuated and did not reach the predetermined target. By not achieving the tax target, Bapenda must identify the internal and external conditions at Bapenda Bengkulu City to formulate a strategy based on the results of the analysis. Based on data collection through FGD techniques, researchers conducted internal and external identification with Bapenda which was attended by 30 respondents. When conducting FGDs, researchers first explain the analysis that has been done by researchers to the forum, then from the forum respond to researchers
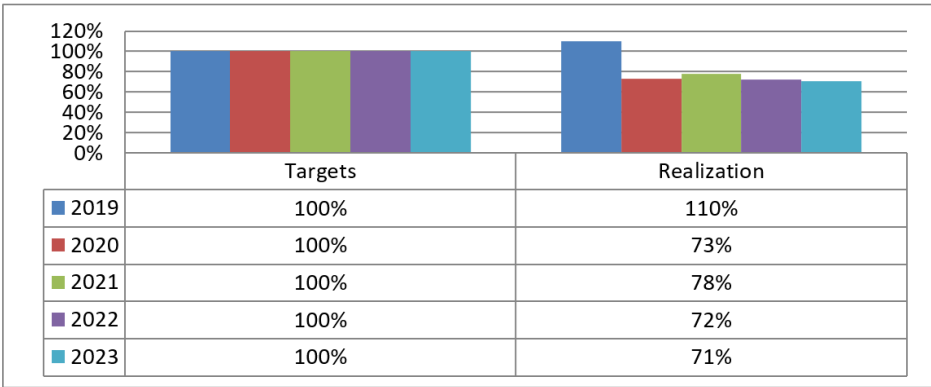
	Targets	Realization
2019	100%	110%
2020	100%	73%
2021	100%	78%
2022	100%	72%
2023	100%	71%

Figure 2: Graph of Regional Tax Achievement in *Bapenda* Bengkulu City 2019-2023. Source: Processed by Researchers, (2024).

regarding the analysis. So that in the end, FGDs can see the internal and external conditions of Bapenda Kota Bengkulu. The following internal and external conditions were obtained from FGDs and interviews with Bapenda's planning and development division Bengkulu City.

A. Internal and External Conditions of Bapenda Bengkulu City

1. Strength

The results of interviews, observations, and FGDs that have been conducted by researchers in the Planning and Development Division are as follows.

1) Local government policy to support LOR management

The local government is very supportive of increasing LOR in Bengkulu City by always providing convenience to taxpayers, as said by Mrs. NS (42 years old) the head of the planning and development sector who stated : "Tax recipients or known taxpayers are always given convenience in paying taxes, if the taxpayer is less able then relief will be given so as not to feel burdensome but the relief must have certain considerations".

This statement is in line with what Mr. BY (38 years old) said that :

"It is true that taxes are coercive but must be based on 1. The ability of the taxpayer (principle of equality), 2. Tax regulations must be clear regarding when, how to pay, and how much to pay (principle of certainty), 3. Tax collection must be at the right time (principle of convenience of payment), and 4. The cost of fulfilling tax obligations must be as minimal as possible (efficiency principl) [32] then to measure the costs provided to taxpayers must be seen from (a) income, (b) consumption, (c) wealth and circumstances of the taxpayer [33]. For example, micro, small, and medium enterprises (MSMEs), not all MSMEs can be taxed because they must pay attention to the profits they get, the facilities and infrastructure available, and the location of the business".

From the explanation of the two sources, it can be concluded that taxes are coercive but must pay attention to the principles of justice and feasibility, namely if the taxpayer is unable to pay taxes, it will not be taxed, on the contrary, if the taxpayer can pay taxes, it will be taxed by the criteria for taxpayer revenue.

2) Have regulations to explore the potential of local taxes and levies

Tax is a levy made by the state to taxpayers, if there is a law that regulates local taxes and levies, it will strengthen Bapenda to explore new tax potential. Based on interviews conducted by researchers with Mr. BY (38 years) stated that :

"With the existence of the law, Bapenda has the legal power to seek taxes. The existence of this law provides the potential to explore new tax objects, namely PKB Opsen and BBNKB Opsen [34]".

3) Good productivity of the organization

Organizational productivity is the implementation carried out by Bapenda in seeking local taxes and levies, through an interview with Mrs. Ns (42 years old) Head of planning and development stated that :

"Bapenda has formed a data collection team to find local taxes that have not been recorded, the activities carried out are picking up the ball or direct observation to find new taxpayers so that every month there must be 2-5 new taxpayers".

4) Has a clear vision and mission in increasing LOR

From the results of the research, the vision and mission can increase LOR, based on the results of an interview with Mr. BY (38 years old) stated: "A clear vision can motivate employees to always be enthusiastic and optimistic in carrying out their duties in increasing LOR through the Mission, namely intensifying and extensifying in maximizing LOR. "

5) Have good communication in increasing LOR

Based on interviews conducted by researchers with Mrs. NS (42 years old), the head of planning and development stated that :

"The data collection team that directly observes must have good communication skills with the community in conveying the aims and objectives so that the community can more easily understand and want to become new taxpayers".

2. Weakness

Based on the results of interviews and FGDs that have been conducted, researchers have produced several weaknesses in Bapenda.

1) Insufficient facilities and infrastructure

The results of research conducted by researchers on Mr. BY (38 years old) stated that :

"Facilities and infrastructure in Bapenda are still lacking, it can be seen from the billboard measurement tool still using ordinary meters, still having ordinary stairs, not having a car to transport tools to measure taxes, with these deficiencies can slow down the work of Bapenda in seeking taxes".

2) Limited data on the potential of local taxes and levies

Local taxes and levies must look at the potential in the area, from the results of research with Mrs. NS (42 years old) Head of planning and development stated that :

"The local tax potential of Bengkulu City is still limited due to the lack of economic creativity of the community to do business and the lack of the community's ability to use the latest technology as a marketing medium. If the community can do this, it can make the business progress and can become a new taxpayer".

3) Some apparatus resources have not been trained

Based on the results of an interview with Mr. BY (38 years old) stated that :

"There are still many members of Bapenda who have not conducted functional training, the purpose is to conduct functional training so that Bapenda members seeking new taxes have a strong ability to take firm action against taxpayers who do not want to pay taxes, with the functional training members will be given a certificate".

4) A target that is not yet fully based on existing potential

Local tax revenue is currently not fully based on existing potential, based on an interview conducted with Mrs. NS (38 years old) stated that :

"The current tax target is still not based on the existing tax potential, it can be seen from the laws governing the potential of local taxes that can be taken by the regions including rural and urban land and building tax (PBB-P2), land and building acquisition fees (BPHTB), certain goods and services tax (PBJT), billboards, groundwater tax (PAT), non-metallic minerals and rocks (MBLB), swallow nests, motor vehicle tax (PKB), and motor vehicle title transfer fee (BBNKB). Of all these taxes that still have the potential to increase the subject and object of tax are PBB-P2, BPHTB, PBJT, PAT, and Reklame. Then those that do not have the potential to increase are MBLB and swallow's nest. Then for the time being, PKB and BBNKB Opsen taxes have not been able to increase LOR because there is still no further study related to the technical and implementation of these taxes".

3. Opportunities

From the results of interviews and FGDs that have been conducted by researchers in the field of planning and development of Bapenda Kota Bengkulu, there are several opportunity factors.

1) There are still tax or levy objects/obligations that have not been explored.

Based on an interview with Mr. IG (45 years old) as Head of the Sub-Division of Data Collection and Assessment stated that:

"Bapenda sees a new potential for LOR, namely PKB Opsen Tax and BBNKB Opsen, it is true that currently it is still under further study regarding its technicalities and implementation, but if it has been established as a tax of Bengkulu City, it can increase our LOR. Reclame Tax also always increases every year because Reclame is related to advertising a product, PBB-P2 will also potentially increase because there are still people who have not been recorded regarding their land or buildings, then PBJT can also potentially increase because every year there must be people who will open new businesses that are more creative and more innovative".

This is also supported by the income of Mrs. NS (42 years old) who said that :

"The wheels of the community's economy will always rotate and increase because every community must have their thoughts to do a more innovative business, Also always make direct observations to the community to find new taxes that are still not recorded so that there will certainly always be new taxpayer additions every month".

2) Local economic potential

Based on FGDs that have been conducted with the planning and development sector, it states that: "The government always supports business actors to always develop their businesses to be more creative and innovative so that they can potentially become taxpayers".

3) Institutions and universities involved to collaborate in optimizing local taxes and levies

Based on interviews conducted with Mr. BY (38 years old) stated that :

"Currently, Bapenda is collaborating with the Bengkulu State Attorney's Office (Kejari) to optimize taxes, namely in collecting taxes. Then it is hoped that students can understand their parents to pay taxes because of course students understand better that an increase in taxes, it can have a positive impact on the development of Bengkulu City".

4) The growing development of science and technology

Based on an interview with Mrs. NS (42 years old) stated that:

"Currently, it is age 5.0, namely the development of technology is currently very rapid, therefore we must adjust to these developments and always adapt to these technological developments, then also with the development of technology, Bapenda has implemented online tax payments through Bank partners, making it easier and faster for people to make tax payments. Then also Bapenda is active on social media such as Instagram in disseminating tax information and others".

5) Population growth every year

Based on the results of research with Bapenda that population growth also affects the increase in LOR, Mr. IG (45 years old) said: "Every increase in population will increase local taxpayers, for example, the increase in PBB-P2, and BPHTB".

4. Threats

Based on the FGDs and interviews conducted in the planning and development sector, several threats occur.

1) Transfer and promotion of LOR management implementing apparatus

The results of research conducted with Mr. BY (38 years old) stated that: "Mutations and promotions are very influential on Bapenda Bengkulu City because the mutations reduce the number of Bapenda members to manage LOR.".

2) Demand for service excellence

Excellent service is always carried out by Bapenda to serve the community, the results of research with Mr. BY (38 years) stated that :

"In excellent service, three things must be considered 1. Listen and understand the needs of the community, 2. Observe and appreciate community behavior, 3. Devote full attention to the community. Therefore, Bapenda always evaluates if there are people who are less comfortable with the excellent service.

3) Lack of compliance with laws

Based on an interview with Mrs. NS (42 years old) stated that: "Most people are not compliant with the law so they don't want to pay taxes, even though taxes are coercive for people who can pay taxes".

4) Poor public understanding of local taxes

The results of an interview conducted with Mrs. NS (42 years old) stated that :

"There are still many people who do not understand the function of taxes, most of them still think that if paying taxes will only benefit the local government, there is no

benefit to the community itself, even though paying taxes will build the economy of a region better because with taxes development in a region can be realized".

B. Provide an Assessment of IFAS and EFAS

After conducting FGDs related to internal identification and external identification at Bapenda Kota Bengkulu, a questionnaire was distributed to the planning and development sector of Bengkulu City to 30 participants. Respondents were asked to provide an assessment of the 18 items in the formulated SWOT factor. The results of the questionnaire to 30 people from the planning and development sector of Bapenda Kota Bengkulu regarding their assessment of the strength, weakness, opportunity, and threats factor items were multiplied by the weight of each factor and then multiplied between the weight and rating.

TABLE 4: Matriks *Internal Factor Analysis Strategy* (IFAS).

No	Matriks IFAS	Respondents Ratings	Weight	Ratings	Skor
	Strength (S)				
1	Local government policy to support LOR management (S1)	97	0.13	3.2	0.41
2	Have regulations to explore the potential of local taxes and levies (S2)	117	0.15	3.9	0.60
3	Good productivity of the organization (S3)	105	0.14	3.5	0.49
4	Has a clear vision and mission in increasing LOR (S4)	102	0.13	3.4	0.46
5	Have good communication in increasing LOR (S5)	109	0.14	3.6	0.52
	Sub-total	530			2.48
	Weakness (W)				
1	Insufficient facilities and infrastructure (W1)	62	0.08	2.1	0.17
2	Limited data on the potential of local taxes and levies (W2)	54	0.07	1.8	0.13
3	Some apparatus resources have not been trained (W3)	57	0.08	1.9	0.14
4	A target that is not yet fully based on existing potential (W4)	53	0.07	1.8	0.13
	Sub-total	226	1		0.57

Source: Processed by Researchers, (2024)

From Table 4 of the IFAS matrix above, 30 respondents gave an assessment (1 = not important, 2 = quite important, 3 = important, 4 = very important) of the strengths and weaknesses that had been previously identified internally. After all, respondents

assess these strengths and weaknesses, get the weight of each existing strength and weakness, and then give a rating to these strengths and weaknesses, after determining the score by multiplying the weight by the rating.

TABLE 5: Matriks *External Factor Analysis Strategy (EFAS)*.

No	Matriks EFAS	Respondents Ratings	Weight	Ratings	Skor
	Opportunity (O)				
1	There are still tax or levy objects/obligations that have not been explored (O1)	105	0.15	3.5	0.52
2	Local economic potential (O2)	97	0.14	3.2	0.44
3	Institutions and universities involved to collaborate in optimizing local taxes and levies (O3)	96	0.14	3.2	0.44
4	The growing development of science and technology (O4)	101	0.14	3.4	0.49
5	Population growth every year (O5)	102	0.14	3.4	0.49
	Sub-total	501			2.38
	Threats (T)				
1	Transfer and promotion of LOR management implementing apparatus (T1)	57	0.08	1.9	0.15
2	Demand for service excellence (T2)	45	0.06	1.5	0.10
3	Lack of compliance with laws (T3)	49	0.07	1.6	0.11
4	Poor public understanding of local taxes (T4)	52	0.07	1.7	0.13
	Sub-total	203	1		0.49

Source: Processed by Researcher, (2024)

It can be seen from Table 5 of the EFAS Matrix above, that 30 respondents made an assessment as well as the previous IFAS Matrix assessment (1 = not important, 2 = quite important, 3 = important, 4 = very important) of the opportunities and threats that had been previously identified externally. After all, respondents have assessed these strengths and weaknesses, then get the weight of each existing strength and weakness, then give a rating to these strengths and weaknesses, after determining the score by multiplying the weight by the rating.

From the results of the IFAS and EFAS matrix values above, the value of the Cartesian diagram is sought with the following assumptions: for the IFAS (X) value, namely the difference in the total strength score minus the total weakness score = S - W = X, and

the EFAS (Y) value, namely the difference in the total opportunity score - the total threat score = O - T = Y. Then the results of the matrix x value and y value are as follows:

X = S − W

= 2,48 − 0,57
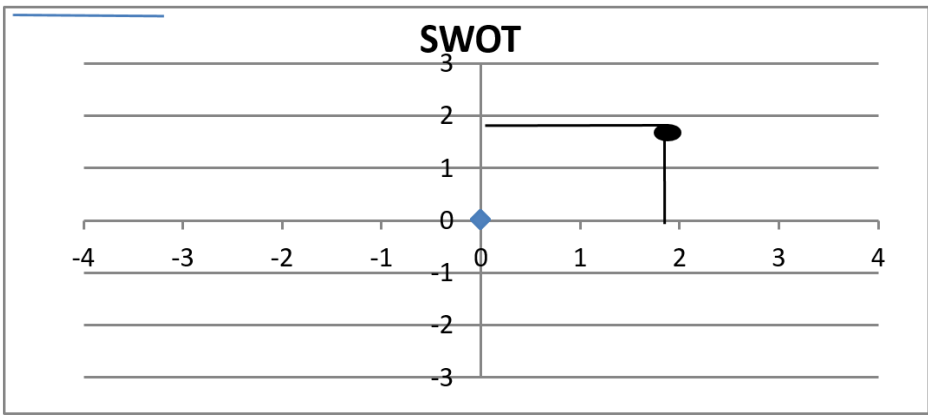
= 1,91 (1)

Y = O − T

= 2,38 − 0,49

=1,89 (2)

Figure 3: Cartesian Diagram of IFAS and EFAS. Source: Processed by Researchers, (2024).

Based on these results, the diagram (x, y) is on the axis (1.91; 1.89) illustrated in Figure 3 above. The position of Bapenda Kota Bengkulu is in Quadrant I of the SWOT Quadrant diagram. The position in Quadrant I explains that Bapenda Kota Bengkulu has good opportunities and strengths to be able to take advantage of existing opportunities. This condition supports an aggressive growth policy (growth-oriented strategy).

C. Formulation of Grand Strategy for Increasing Local Revenue of Bapenda Bengkulu City

Based on Table 6 of the SWOT Matrix above, after obtaining the IFAS and EFAS values, the next step is to formulate strategies according to the strengths, weaknesses, opportunities, and threats that exist [35]. There are 9 strategies to increase LOR, namely; (1) Improving regional revenue management by optimizing potential in the form of LOR potential studies; (2) Developing a network of cooperation with various agencies and universities related to LOR; (3) Updating information systems and documenting data on local taxpayers and local retributions; (4) Increase of facilities and infrastructure in managing LOR; (5) Improve service quality by implementing standard operating procedures; (6) Organizing socialization related to local taxes and levies on a regular

Table 6: Matriks SWOT.

S-O	W-O
(St 1). Improving regional revenue management by optimizing potential in the form of LOR potential studies (S1, S4, O2)	(St 3). Updating information systems and documenting data on local taxpayers and local retributions (W2, O2, W4, O3)
(St 2). Developing a network of cooperation with various agencies and universities related to LOR (S3, O1, S5)	(St 4). Increase of facilities and infrastructure in managing LOR (W2, O1, O4)
S-T	**W-T**
(St 5). Improve service quality by implementing standard operating procedures (S2, T3, S4, T2)	(St 8). Provide functional training on local taxes and levies (W3,T3)
(St 6). Organizing socialization related to local taxes and levies on a regular basis (S5, T4)	(St 9). Reducing the movement or mutation of LOR management apparatus positions (W3, T2)
(St 7). Reward compliant taxpayers (S4, T3)	

Processed by Researchers, (2024)

basis; (7) Reward compliant taxpayers; (8) Provide functional training on local taxes and levies and; (9) Reducing the movement or mutation of LOR management apparatus positions.

Table 7 of the QSPM Matrix above, is used to determine the strategies that will be prioritized in the selection of alternative strategies that have been recommended through the SWOT matrix [36]. QSPM analysis is carried out by employees who have the ability and can analyze strategies, therefore those who provide this assessment are the Head of the Planning and Development Division of *Bapenda* Bengkulu City. The head of the field provides an Attractiveness Score (AS) (1 = low, 2 = sufficient, 3 = good, 4 = very good).

From Table 8 above, the ranking of strategies based on AS and Total Attractiveness Score (TAS) has been obtained. The highest TAS means that the strategy must be prioritized. It can be seen that the prioritized strategies are first, Increase of facilities and infrastructure in managing LOR. Second, Provide functional training on local taxes and levies. Third, Improving regional revenue management by optimizing potential in the form of LOR potential studies. Fourth, Updating information systems and documenting data on local taxpayers and local retributions. Fifth, Improve service quality by implementing standard operating procedures. Sixth, Developing a network of cooperation with various agencies and universities related to LOR. Seventh, Organizing socialization related to local taxes and levies on a regular basis. Eighth, Reducing the movement or mutation of LOR management apparatus positions. Ninth, Reward compliant taxpayers.

TABLE 7: Matriks QSPM.

Key Factor	Weight	Strategy 1		Strategy 2		Strategy 3		Strategy 4		Strategy 5		Strategy 6		Strategy 7		Strategy 8		Strategy 9	
		As	Tas	As	Tas	As	Tas	As	Tas	As	Tas	As	Tas	As	Tas	As	Tas	As	Tas
S1	0.13	4	0.51	3	0.38	4	0.51	4	0.51	4	0.51	3	0.38	2	0.26	3	0.38	3	0.38
S2	0.15	4	0.62	3	0.46	4	0.62	4	0.62	4	0.62	3	0.46	4	0.62	3	0.46	2	0.31
S3	0.14	4	0.56	3	0.42	4	0.56	4	0.56	4	0.56	3	0.42	2	0.28	4	0.56	4	0.56
S4	0.13	3	0.40	3	0.40	3	0.40	4	0.54	4	0.54	3	0.40	2	0.27	4	0.54	2	0.27
S5	0.14	3	0.43	3	0.43	3	0.43	4	0.58	4	0.58	3	0.43	2	0.29	4	0.58	4	0.58
W1	0.08	2	0.16	2	0.16	2	0.16	4	0.33	3	0.25	1	0.08	2	0.16	2	0.16	2	0.16
W2	0.07	2	0.14	2	0.14	2	0.14	3	0.21	1	0.07	2	0.14	2	0.14	4	0.29	2	0.14
W3	0.08	2	0.15	1	0.08	1	0.08	1	0.08	1	0.08	2	0.15	2	0.15	4	0.30	2	0.15
W4	0.07	2	0.14	1	0.07	2	0.14	1	0.07	1	0.07	2	0.14	2	0.14	2	0.14	1	0.07
O1	0.15	3	0.45	4	0.60	3	0.45	4	0.60	2	0.30	3	0.45	3	0.45	4	0.60	2	0.30
O2	0.14	3	0.41	3	0.41	3	0.41	3	0.41	2	0.28	3	0.41	1	0.14	4	0.55	2	0.28
O3	0.14	3	0.41	3	0.41	2	0.27	3	0.41	2	0.27	3	0.41	2	0.27	2	0.27	2	0.27
O4	0.14	4	0.57	3	0.43	3	0.43	4	0.57	3	0.43	2	0.29	1	0.14	3	0.43	3	0.43
O5	0.14	4	0.58	3	0.43	4	0.58	4	0.58	2	0.29	2	0.29	1	0.14	4	0.58	2	0.29

TABLE 7: Continued.

Key Factor	Weight		Strategy 1		Strategy 2		Strategy 3		Strategy 4		Strategy 5		Strategy 6		Strategy 7		Strategy 8		Strategy 9	
													Strategy Alternative							
T1	0.08	2	0.16	1	0.08	2	0.16	1	0.08	1	0.08	2	0.16	1	0.08	1	0.08	4	0.32
T2	0.06	1	0.06	1	0.06	1	0.06	2	0.13	3	0.19	2	0.13	1	0.06	2	0.13	2	0.13
T3	0.07	2	0.14	2	0.14	1	0.07	1	0.07	1	0.07	1	0.07	1	0.07	1	0.07	2	0.14
T4	0.07	2	0.15	1	0.07	1	0.07	1	0.07	1	0.07	4	0.30	1	0.07	3	0.22	1	0.07
Total			**6.06**		**5.20**		**5.56**		**6.42**		**5.25**		**5.12**		**3.74**		**6.34**		**4.86**

Source: Processed by Researchers, (2024)

_{Table} 8: Strategy Ranking.

Ranking	Strategy	Value TAS
1	Increase of facilities and infrastructure in managing LOR	6.42
2	Provide functional training on local taxes and levies	6.34
3	Improving regional revenue management by optimizing potential in the form of LOR potential studies	6.06
4	Updating information systems and documenting data on local taxpayers and local retributions	5.56
5	Improve service quality by implementing standard operating procedures	5.25
6	Developing a network of cooperation with various agencies and universities related to LOR	5.2
7	Organizing socialization related to local taxes and levies on a regular basis	5.12
8	Reducing the movement or mutation of LOR management apparatus positions	4.86
9	Reward compliant taxpayers	3.74

Processed by Researchers, (2024)

5. CONCLUSION

To increase local own-source revenue (LOR), regions face challenges such as inadequate infrastructure and limited data. However, they can leverage existing strengths such as policies that support LOR and clear organizational goals. Key strategies include improving facilities, providing training, optimizing potential through LOR potential studies, updating information systems, improving service quality, developing partnerships, conducting regular socialization, reducing job transfers and rewarding compliant taxpayers. The QSPM analysis aims to overcome barriers and effectively improve LOR collection.

ACKNOWLEDGEMENTS

References

[1] J. Siswanto, "PENGARUH PERSEPSI APARAT ATAS STRATEGI INTENSIFIKASI DAN EKSTENSIFIKASI PAJAK DAN RETRIBUSI DAERAH TERHADAP PENINGKATAN PENDAPATAN ASLI DAERAH (PAD) DI PROVINSI JAWA BARAT (WILAYAH 1 BOGOR)," *Jurnal Aktiva : Riset Akuntansi dan Keuangan*, vol. 1, no. 2. Nusa Putra University, pp. 1–14, 2019. doi: 10.52005/aktiva.v1i2.23.

[2] A. H. Nara, N., Nurdin, W. N., Nur, "Intensification and Extensification of Entertainment Taxes to Increase Own-Source Revenue (PAD) in Makassar City," *Turkish J. Comput. Math. Educ.*, vol. 12, no. 11, pp. 303–312, 2021, doi: 10.17762/turcomat.v12i11.5874.

[3] I. P. A. Saktiasa and M. H. U. Dewi, "Faktor Yang Mempengaruhi Penerimaan Pendapatan Asli Daerah Pada Daerah Dengan Kemandirian Rendah Di Provinsi Bali," *E-Jurnal Ekon. dan Bisnis Univ. Udayana*, vol. 12, no. 10, p. 1963, 2023, doi: 10.24843/eeb.2023.v12.i10.p07.

[4] M. Mattoasi, M. Mahmud, and …, "Pengaruh Intensifikasi Dan Ekstensifikasi Serta Kebijakan Pemerintah Dalam Meningkatkan Pendapatan Asli Daerah Di Kabupaten Gorontalo," *SEIKO J. …*, vol. 5, no. 2, pp. 98–111, 2022, [Online]. Available: https://journal.stieamkop.ac.id/index.php/seiko/article/view/3059{%}0A https://journal.stieamkop.ac.id/index.php/seiko/article/download/3059/1970

[5] J. Manik and M. Fitri, "Analisis Efektivitas Pajak Daerah, Retribusi Daerah Dan Lain-Lain Pendapatan Asli Daerah Yang Sah Serta Kontribusinya Terhadap Pendapatan Asli Daerah," *J. Ilm. Mhs. Ekon. Akunt.*, vol. 8, no. 1, pp. 9–22, 2023, doi: 10.24815/jimeka.v8i1.21088.

[6] H. nabasa n, "Kebijakan dan Strategi Peningkatan Pendapatan Asli Daerah (PAD) Melalui Intensifikasi dan Ekstensifikasi di Kota Surabaya," *J. Ilmu dan Ris. Akunt.*, vol. 10, no. 11, 2021.

[7] N. Nurhayati, "Pengaruh Intensifikasi Dan Ekstensifikasi Pajak Dan Retribusi Daerah Terhadap Peningkatan Pendapatan Asli Daerah Dengan Dimoderasi Pelaksanaan Good Governance Pada Kabupaten / Kota Di Wilayah Iii Cirebon," *J. Ris. Keuang. Dan Akunt.*, vol. 1, no. 01, pp. 49–61, 2015, doi: 10.25134/jrka.v1i01.1423.

[8] Wenno Meiske, "2631-Article Text-12867-1-10-20201016," *J. Ekon.*, vol. xl, no. 1, pp. 41–53, 2017.

[9] L. O. D. Dimi, S. Manaf, and A. Mahmud, "Pengaruh intensifikasi dan ekstensifikasi retribusi Izin Mendirikan Bangunan (IMB) Terhadap Pendapatan Asli Daerah Di Kabupaten Buton," *Adm. J. Ilm. Ilmu Adm. Negara*, pp. 33–49, 2022, doi: 10.55340/administratio.v11i1.741.

[10] M. M, Nursafitra., Nursadik, M., Yunus, "Strategi Peningkatan PAD Melalui Intensifikasi Dan Ekstensifikasi Penerimaan Pajak Daerah Dan Retribusi Daerah Di Kabupaten Enrekang," *JAKPP (Jurnal Anal. Kebijak. dan Pelayanan Publik)*, vol. 5, no. 1, pp. 37–48, 2019, doi: https://doi.org/10.31947/jakpp.v5i1.6500.

[11] A. Rahmi, "Pengaruh intensifikasi dan ekstensifikasi terhadap peningkatan penda-patan asli daerah guna mewujudkan kemandirian keuangan daerah. Universitas Negeri Padang," 2013.

[12] E. Batjo, N. Daud, and M. Z. M. Samiun, "Upaya Meningkatkan Pendapatan Asli Daerah Melalui Ekstensifikasi Lahan Parkir di Kota Ternate," *J. Pendidik. Tambusai*, vol. 7, no. 2, pp. 6715–6724, 2023, doi: https://doi.org/10.31004/jptam.v7i2.7284.

[13] A. . Riyanto, S., Azis, M.N.L., Putera, *Analisis SWOT sebagai penyusunan Strategi Organisasi*. Yogyakarta: Bintang Pustaka Madani, 2021.

[14] F. Harris and L. de Chernatony, *Strategic Management and Business Policy*, vol. 35, no. 3. 2001. doi: 10.1108/03090560110382101.

[15] H. Hermawan, F. Ramdhani, and I. Ramdhaniatulfitri, "Peran Sektor Industri Bagi Pendapatan Asli Daerah Kota Bekasi," *Jurnal Riset Ilmu Ekonomi*, vol. 2, no. 3. Universitas Pasundan, pp. 162–170, 2023. doi: 10.23969/jrie.v2i3.40.

[16] E. Rahim, H. A. R., & Radjab, *Manajemen Strategi*. Makassar: Lembaga Perpustakaan dan Penerbitan, 2017.

[17] A. Qanita, "Analisis Strategi Dengan Metode Swot Dan Qspm (Quantitative Strategic Planning Matrix): Studi Kasus Pada D'Gruz Caffe Di Kecamatan Bluto Sumenep," *Komitmen J. Ilm. Manaj.*, vol. 1, no. 2, pp. 11–24, 2020, doi: 10.15575/jim.v1i2.10309.

[18] G. T. Sibuea and U. Anwar, "PEMASARAN HASIL KEGIATAN KERJA DI LEMBAGA PEMASYARAKATAN PEREMPUAN KELAS IIB BENGKULU (Swot Analysis Of The Marketing Strategy Planning The Results Work Activities In The Bengkulu Class IIB Women Prison)," *J. Pendidik. Kewarganegaraan Undiksha Vol.*, vol. 10, no. 2, pp. 9–22, 2022.

[19] Laura Prasasti and Ayu Feranika, "Perencanaan Strategi Pengembangan Usaha Menggunakan Formulasi Matrik SWOT dan Metode QSPM," *J. Trends Econ. Account. Res.*, vol. 4, no. 3, pp. 680–686, 2024, doi: 10.47065/jtear.v4i3.1077.

[20] Sugiyono, "Teknik Analisa," *Alf. Bandung*, pp. 1–119, 2021, [Online]. Available: www.cvalfabeta.com

[21] M. Waluyati, "Penerapan Fokus Group Discussian (FGD) Untuk Meningkatkan Kemampuan Memanfaatkan Lingkungan Sebagai Sumber Belajar," *J. Edutech Undiksha*, vol. 8, no. 1, p. 80, 2020, doi: 10.23887/jeu.v8i1.27089.

[22] D. Sariyani, K. S. Ariyanthi, and L. S. Astuti, "Penerapan Focus Group Discussion (FGD) untuk Meningkatkan Pemahaman Siswa Sekolah Dasar Tentang Bahaya Konsumsi Mi Instan," *Genitri J. Pengabdi. Masy. Bid. Kesehat.*, vol. 2, no. 2, pp. 150–153, 2023, doi: 10.36049/genitri.v2i2.156.

[23] Y. Yulita and C. I. Gunawan, "Model Strategi Manajemen Kebijakan Publik Sektor Pasar Tradisional Untuk Peningkatan Pendapatan Asli Daerah Di Kabupaten Bengkayang Kalimantan Barat," *Ref. J. Ilmu Manaj. dan Akunt.*, vol. 7, no. 1, p. 37, 2019, doi: 10.33366/ref.v7i1.1348.

[24] M. L. Nababan, N. T. Lumban Gaol, and W. Agustina, "Manajemen Strategi dalam Meningkatkan Pengelolaan Lembaga Pendidikan Anak Usia Dini pada Era 4.0," *J. Ilm. Cahaya Paud*, vol. 5, no. 2, pp. 84–95, 2023, doi: 10.33387/cahayapd.v5i2.6879.

[25] F. R. David, *Strategic Management Concepts and Cases*, 16th ed. Prentice hall, 2011. [Online]. Available: http://lms.aambc.edu.et:8080/xmlui/bitstream/handle/123456789/259/strategic-management-sixteenth-edition-concepts.pdf?sequence=1

[26] Steiss A. W., *Strategic management for public and nonprofit organizations*. New York: In Strategic Management for Public and Nonprofit Organizations, 2019. doi: https://doi.org/10.4324/9781482275865.

[27] I. A. Sulviane, H. Harianto, and D. B. Hakim, "STRATEGI PENINGKATAN PENERIMAAN PENDAPATAN PAJAK REKLAME DIKABUPATEN BOGOR," *Jurnal Manajemen Pembangunan Daerah*, vol. 6, no. 1. Institut Pertanian Bogor, 2019. doi: 10.29244/jurnal_mpd.v6i1.24643.

[28] H. Setyorini, ud Effendi, and I. Santoso, "Analisis Strategi Pemasaran Menggunakan Matriks SWOT dan QSPM (Studi Kasus: Restoran WS Soekarno Hatta Malang) Marketing Strategy Analysis Using SWOT Matrix and QSPM (Case Study: WS Restaurant Soekarno Hatta Malang)," *J. Teknol. dan Manaj. Agroindustri*, vol. 5, no. 1, pp. 46–53, 2016.

[29] M. Farid, M. I. Adelino, and N. Hasanah, "Evaluation of Marketing Strategy Using QSPM and TOWS Analiysis : A Case Study in Furniture Industry," *Procur. J. Ilm. Manaj.*, vol. 11, no. 1, pp. 64–72, 2023.

[30] M. J. Akbar *et al.*, "Perancangan strategi pemasaran menggunakan metode swot dan qspm untuk meningkatkan penjualan beras," vol. 8, no. 1, pp. 61–67, 2022.

[31] L. Elisabet, C. Lestari, T. Industri, and U. S. Karawang, "Analisis strategi bersaing umkm menggunakan formulasi matriks manajemen strategis," pp. 101–115, 2021, doi: 10.30813/bmj.v.

[32] D. D. Anggoro and Y. A. Aprilian, "Deficiency Prinsip Keadilan Dalam Implementasi E-Tax Kota Malang Berdasarkan Prinsip Kebijakan Pajak Yang Baik," *J. PAJAK Indones. (Indonesian Tax Rev.*, vol. 3, no. 1, 2020, doi: 10.31092/jpi.v3i1.229.

[33] M. D. S. Suasa, I. M. Arjaya, and I. P. G. Seputra, "Asas Keadilan Pemungutan Pajak dalam Peraturan Pemerintah No 23 Tahun 2018 Tentang Pajak Penghasilan," *J. Prefer. Huk.*, vol. 2, no. 1, pp. 6–10, 2021, doi: 10.22225/jph.2.1.3042.6-10.

[34] Wali Kota Bengkulu, *Peraturan Daerah Kota Bengkulu Nomor 1 Tahun 2024 Tentang Pajak Daerah dan Retribusi Daerah*. 2024, pp. 1–83. [Online]. Available: https://jdih.bengkulukota.go.id/file/586943perda 1 2024 fix (1).pdf

[35] T. Inayati, Evianah, and H. Prasetya, "Perumusan Strategi dengan Analisis SWOT pada Usaha Mikro Kecil Menengah (Studi Kasus UMKM Produk Sepatu di Mojokerto, Jawa Timur)," *Semin. Nas. Manaj. dan Bisnis ke-3*, pp. 217–231, 2018.

[36] M. H. Amiruddin, D. Andesta, and D. Widyaningrum, "Pendekatan Metode SWOT dan QSPM pada Strategi Pemasaran Produk Petis Udang," *JUSTI (Jurnal Sist. Dan Tek. Ind.*, vol. 1, no. 4, pp. 489–502, 2020.