Journal of Economics and Social Sciences (JESS)
Vol. 4, 2 (July-December, 2025), pp. 923-932
EISSN: 2808-5094, DOI: 10.59525/jess.v4i2.946

Analysis of Regional Tax and Regional Retribution Contributions in Efforts to Increase Medan City's Original Regional Income 2020-2024

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ARTICLE INFO

Keywords:

restaurant tax;
regional revenue;
fiscal decentralization;
digital taxation

Article history:

Received 2025-05-25
Revised 2025-06-23
Accepted 2025-08-27

ABSTRACT

This study analyzes the contribution and effectiveness of restaurant tax in strengthening local revenue (PAD) in Medan City during 2020–2024. The research is motivated by the strategic role of the culinary sector as one of the pillars of urban economic activity and its potential as a sustainable source of fiscal capacity. Using a descriptive-analytical approach with mixed methods, data were obtained from secondary reports of the Regional Revenue Agency (BAPENDA) and primary insights from key stakeholders. The results reveal that restaurant tax consistently contributed more than 10% of PAD throughout the study period, peaking at 16.82% in 2023. This growth was driven by post-pandemic economic recovery, increasing community mobility, and the implementation of digital tax systems such as tapping box and e-SPTPD. Although the contribution slightly decreased to 15.52% in 2024, this was not due to sectoral decline but to diversification of other PAD sources. In terms of effectiveness, tax collection rose from a low level in 2020–2021 (76.9%) to above 90% in 2023–2024, indicating significant improvement in compliance and efficiency. The study concludes that restaurant tax plays a dual role: as a resilient revenue source and as a driver of fiscal modernization through digital transformation. Policy implications emphasize expanding digitalization, fostering taxpayer education for MSMEs, and diversifying PAD to reduce dependency on a single sector. These findings provide both theoretical insights into local tax governance and practical recommendations for fiscal policy in developing urban economies.

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1. INTRODUCTION

Regional autonomy is a crucial milestone in Indonesia's democratic and development journey. Since the enactment of Law Number 1 of 2022 concerning Financial Relations between the Central and Regional Governments, Indonesia's fiscal policy has increasingly emphasized regional independence through the optimization of original revenue sources. In this context, Regional Original Revenue (PAD) has become a strategic instrument for measuring the extent to which regional governments are able to finance development and provide public services without complete dependence on transfers from the central government. Fiscal independence is not just about revenue figures, but also relates to the legitimacy of regional governments in managing existing resources to sustainably improve community welfare (Siregar, et al, 2025).

The main components of PAD consist of regional taxes and regional levies. Regional taxes are viewed as mandatory contributions from the community regulated by law without direct compensation, while levies represent payments for services or specific permits granted by the regional government (Sudarsono Sudarsono & Adhi Surya Harahap, 2024). Both play a crucial role in strengthening regional fiscal capacity, both to finance physical development and improve the quality of public services. However, the optimal realization of these two components depends heavily on effective management, taxpayer compliance, and external factors influencing a region's economic base. In an urban context, particularly in Medan, the potential for regional revenue (PAD) is closely linked to the development of the service and trade sectors. One prominent subsector is restaurants and culinary businesses. The significant growth of the food and beverage business in Medan, from micro, small, and medium enterprises (MSMEs) to large restaurants and international franchises, has made this sector a key pillar of the local economy (Nababan, Lestari, Dayana, & Tarigan, 2024). Consequently, restaurant tax has emerged as a potential and strategic source of PAD. The revenue potential from this sector not only reflects the dynamics of urban consumption but also illustrates the growing trend of culinary tourism (Irmayani, Sari, & Sriwahyuningsih, 2021).

However, significant potential does not necessarily guarantee optimal revenue realization. The fundamental challenge in restaurant tax management lies in the effectiveness of collection and taxpayer compliance. According to Siahaan (2013), collection effectiveness can be assessed by the ratio of realized revenue to the established target. High effectiveness indicates optimal fiscal management, while low effectiveness indicates obstacles, whether in administration, oversight, or business compliance. In reality, various regions in Indonesia, including Medan, often face a gap between potential revenue and realized revenue (Demitianus Murib, Rosalina A.M. Koleangan, 2018).

Beyond effectiveness, the contribution of restaurant tax to PAD is an equally important aspect to analyze. This contribution not only measures the nominal amount earned but also demonstrates the strategic role of the restaurant sector in supporting regional budgets. Contribution analysis enables local governments to develop more selective fiscal strategies, such as tax intensification, incentives, or digital-based service innovation (Sujana, 2019). Therefore, research on the effectiveness and contribution of restaurant taxes is highly relevant in supporting regional fiscal independence agendas. Furthermore, the effectiveness of restaurant tax collection is inextricably linked to three key factors: revenue potential, taxpayer compliance, and external influences. Revenue potential reflects a region's fiscal capacity through its available economic base. In Medan, the high number of commercial businesses, particularly in the culinary sector, demonstrates significant capacity. However, a 2023 report from the Medan City Regional Revenue Agency revealed that this potential has not been fully tapped due to limited taxable object data collection. This underscores the importance of a more comprehensive, information technology-based potential identification system.

Taxpayer compliance is the next crucial factor. According to the behavioral economics theory proposed by (Siregar, et al, 2024) compliance is influenced by perceptions of fairness, service quality, and the application of sanctions. Data from the Medan City Directorate General of Taxes (DGT) (2023) shows that only around 65% of taxpayers fulfill their obligations on time. This low level of compliance is suspected to be caused by minimal awareness, low trust in tax management, and limited service innovation. Research by (Nanda & Izmuddin, 2024) found that digitizing tax services can increase compliance by up to 20%, demonstrating that administrative innovation plays a significant role in optimizing revenue.

External factors are also influential. Macroeconomic conditions such as inflation, unemployment rates, and global crises can directly impact people's purchasing power and the ability of restaurant businesses to survive. For example, the 2020 Covid-19 pandemic was shown to reduce entertainment tax revenue in Medan by up to 15% (BPS Medan, 2021). Furthermore, fiscal policies from the central government, such as incentives or tariff reductions, also have the potential to reduce the regional tax base. This indicates that regional fiscal resilience is heavily influenced by external dynamics that are often beyond the control of local governments.

Conceptually, tax realization can be viewed as the result of the interaction between economic potential, compliance levels, and external factors (Sarah Nur Arifah, Yusrizal, 2022). This means that efforts to optimize restaurant taxes in Medan City require a systemic approach that emphasizes not only collection administration but also strategies for increasing compliance and mitigating external risks. The analysis of the contribution and effectiveness in this study is expected to provide a comprehensive overview of the position of restaurant taxes within Medan City's regional revenue (PAD).

Therefore, the urgency of this research lies in the need to understand how the restaurant sector, as a vital part of the urban economy, can be optimized to support regional fiscal independence. The results of this study are expected to not only enrich the literature on regional tax management but also provide practical contributions to local governments in formulating more adaptive and responsive fiscal policies. The resulting recommendations are expected to address the classic challenge of the gap between potential and realization, and encourage the realization of more effective, transparent, and sustainable fiscal governance.

2. METHODS

This study employed a mixed methods approach, combining qualitative and quantitative methods. This approach was chosen to obtain a comprehensive picture of restaurant taxpayer compliance and the effectiveness of regional tax collection in increasing Medan City's Regional Original Revenue (PAD). Qualitative data was used to gather in-depth information through interviews and documentation studies, while quantitative data was obtained from restaurant tax realization reports, allowing for a more measurable and objective analysis. The research method used was descriptive-analytical, aiming not only to describe the phenomenon but also to analyze the contribution of restaurant taxes and regional levies to PAD. This approach demonstrated the role of restaurant taxes in the regional revenue structure and the challenges faced in optimizing collection (Saifuddin Azwar, 1998).

The research was conducted at the Medan City Regional Tax and Retribution Management Agency (BAPENDA) Office, located at Jl. Jenderal Besar A.H. Nasution No. 32, Medan Johor, North Sumatra. The study began in June 2025 and lasted approximately two months, allowing for the collection of all primary and secondary data. The research focused on restaurant tax realization reports for the 2020–2024 period and insights from key informants, including BAPENDA officials and restaurant business owners. The main variables in this study included restaurant taxes, regional levies, and local revenue. Restaurant taxes are defined as regional levies imposed on restaurant turnover, with indicators including collection rates, taxpayer compliance, and intensity of outreach. Regional levies refer to community contributions to obtain certain services, with indicators including the type of levy, collection effectiveness, and public awareness. Meanwhile, PAD is understood as the total local government revenue from various sources, with indicators including growth, total revenue, and allocation for development (Sugyono, 2015).

The research data was obtained through primary and secondary data. Primary data were collected through in-depth interviews with BAPENDA employees, taxpayers, and the public, as well as direct observation of tax collection practices in the field. Secondary data came from BAPENDA annual reports, official government documents, data from the Central Statistics Agency (BPS), and relevant academic literature. Data collection techniques included documentary studies to obtain restaurant tax archives and in-depth interviews to understand stakeholders' perceptions and experiences (Hardani, 2020).

Data analysis was conducted qualitatively and quantitatively. The qualitative analysis used a thematic approach by identifying key themes from the interview results, followed by source triangulation to increase validity. Quantitative analysis was conducted by calculating the effectiveness ratio and contribution ratio. The effectiveness ratio is used to measure the comparison between actual restaurant tax revenue and the set target, while the contribution ratio is used to assess the contribution of restaurant taxes to local revenue (PAD). The results of these two ratios serve as the basis for evaluating restaurant tax collection performance and its significance to regional revenue.

3. FINDINGS AND DISCUSSION

Contribution Analysis

Restaurant tax contribution is a key indicator in assessing the restaurant sector's role in supporting Regional Original Revenue (PAD). This analysis was conducted to determine the contribution of restaurant taxes to Medan City's total PAD during the 2020–2024 period.

This contribution is calculated using the following formula:

Restaurant Tax Contribution = <u>Restaurant Tax Revenue Realization</u> x 100%

Realization of PAD Receipts

Table 1. Restaurant Tax Contribution to the Medan City Tax and Retribution Management Agency 2020-2024

Year	Restaurant Tax Revenue (RP) Realization	Total Regional Original Income (RP)	Contribution (%)
2020	138.477.531.250,00	1.183.705.744.101,00	11,69
2021	192.958.086.387,00	1.528.643.673.796,00	12,62
2022	295.840.716.557,00	2.286.732.475.603,85	12,93
2023	357.437.609.152,00	2.124.998.576.382,00	16,82
2024	387.556.504.622,00	2.495.588.960.082,00	15,52

Source: Processed by the author (2025)

Based on the data presented in Table 4.5, it can be seen that the contribution of restaurant taxes to Medan City's Regional Original Revenue (PAD) shows an increasing trend from year to year. In 2020, restaurant taxes accounted for 11.69% of total PAD. This figure increased in subsequent years, reaching 12.62% in 2021 and 12.93% in 2022.

A significant increase occurred in 2023, when restaurant taxes reached a peak of 16.81%, before declining slightly to 15.52% in 2024. Despite a slight decrease in the last year, overall, restaurant tax contributions remain high, demonstrating the significant influence of the restaurant sector on regional revenue growth.

This trend reflects the strong and stable growth of the restaurant industry in Medan City, which has a direct impact on regional tax revenue. Furthermore, this increase may also reflect the local government's success in optimizing restaurant tax collection through increased oversight, digitized payment systems, and improved taxpayer awareness.

Thus, restaurant tax can be categorized as a major contributor to local revenue (PAD) that requires further attention from regional fiscal policy, restaurant business development, and improvements to the tax administration system to ensure its contribution continues to increase sustainably. Overall, the restaurant tax contribution to Medan City's PAD from 2020 to 2024 showed a positive trend with healthy fluctuations. The increase in contribution from 11.69% to a peak of 16.82% demonstrates that the restaurant sector is a mainstay in the PAD structure. This success is certainly inseparable from tax intensification policies, the digitalization of reporting systems, and increased taxpayer compliance.

However, the decline in contribution in the final year (2024) should be viewed not as an indication of a weakening restaurant sector, but rather as a more equitable overall growth in local revenue, a positive sign of diversification of PAD sources in Medan City.

Restaurant Tax Effectiveness

The effectiveness of restaurant taxes is an important aspect in analyzing tax contributions to Regional Original Income (PAD). This effectiveness can be measured by how well restaurant taxes are collected and how much they contribute to total regional revenue. In this context, the effectiveness of restaurant taxes is not only seen from the amount of revenue generated, but also from taxpayer compliance and the collection system implemented. The formula for calculating the effectiveness of restaurant tax revenue on Medan City's Regional Original Income is as follows:

Restaurant Tax Effectiveness = Restaurant Tax Revenue Target x100%

Restaurant Tax Revenue Realization

Table 2. Effectiveness of Medan City Restaurant Tax 2020-2024

Year	Restaurant Tax Realization (RP)	Restaurant Tax Revenue Target (RP)	Effectiveness
2020	138.477.531.250,00	180.000.000.000,00	76,93
2021	192.958.086.387,00	250.859.144.795,00	76,91
2022	295.840.716.557,00	347.268.086.582,00	85,19
2023	357.473.609.152,00	383.268.086.582,00	93,26
2024	387.556.504.622,00	417.268.086.582,00	92,87

Source: Processed by the author (2025)

Explanation of the following table below:

1) 2020-2021: Low effectiveness due to the COVID-19 pandemic

   In 2020 and 2021, restaurant tax effectiveness was below 80%, at 76.93% and 76.91%, respectively. This indicates that tax revenue realization has not been able to meet the set target. One of the main factors influencing the low effectiveness during this period was the COVID-19 pandemic that hit Indonesia, including the city of Medan. Restrictions on community activities, the closure of dining establishments, and decreased purchasing power have significantly impacted the restaurant and culinary business sector. As a result, restaurant revenues have decreased significantly, which has directly impacted the amount of tax that can be collected by local governments.

2) 2022: Economic Recovery and Increased Effectiveness

   Entering 2022, restaurant tax effectiveness increased significantly to 85.19%. This increase can be attributed to the recovery of economic activity after the pandemic. The relaxation of social restrictions and increased public mobility have provided a breath of fresh air for restaurant businesses. Furthermore, local governments have begun adjusting their tax administration systems, improving oversight and optimizing data collection on taxable objects.

3) 2023–2024: High and Stable Effectiveness

   In 2023 and 2024, the restaurant tax effectiveness in Medan City was recorded at above 90%, at 93.26% and 92.87%, respectively. This indicates that the local government has successfully achieved good performance in restaurant tax collection. Tax revenue realization nearly matched the established target. This achievement can be considered an indicator that the restaurant tax collection system has been running effectively and efficiently.

There are several factors that contribute to this increase in effectiveness, including:

1) Increasing taxpayer awareness in fulfilling tax obligations.
2) Optimizing the digitalization of regional tax systems to simplify tax reporting and payments.
3) Improving the quality of public services and transparency in tax management..

Overall, the trend in restaurant tax effectiveness in Medan City over the past five years has shown positive improvement. While effectiveness was low at the beginning of the period (2020), significant improvements have been observed over the subsequent period. This indicates progress in regional tax governance, particularly in the restaurant sector, which is a significant contributor to local revenue (PAD).

This increase in effectiveness is important to note because it demonstrates the significant potential for tax revenue from the restaurant sector and can continue to grow if the government maintains stability and innovation in tax management. With high effectiveness, the restaurant tax sector's contribution to the regional budget will be even more optimal.

Factors Affecting Restaurant Tax Growth

Restaurant tax revenue growth in Medan City from 2020 to 2024 shows an upward trend, despite initial pressure due to the COVID-19 pandemic. Based on data on restaurant tax effectiveness and realization, this growth is due to a number of interconnected internal and external factors.

The following are some of the key factors influencing restaurant tax revenue growth:

1) Economic Conditions and Post-Pandemic Recovery

The COVID-19 pandemic that struck in 2020 and 2021 had a significant impact on the business world, including the restaurant and food and beverage sectors. Restrictions on social activities, decreased purchasing power, and the temporary closure of many restaurants led to a decline in revenue and, consequently, low restaurant tax revenues.

The relaxation of social restrictions, mass vaccination programs, and increased public mobility boosted the sector. However, from 2022 to 2024, a gradual economic recovery occurred, with restaurants returning to normal operations. This recovery was a major factor in the increase in restaurant revenues, which in turn resulted in higher restaurant tax payments.

2) Culinary Business Development and Business Digitalization

Medan City is experiencing rapid growth in the culinary industry, including the presence of national franchises, modern restaurants, and food and beverage-based MSMEs. Furthermore, digital platforms such as GoFood, GrabFood, and ShopeeFood are making it easier for businesses to reach consumers.

This phenomenon has increased the volume of food and beverage sales transactions, which are subject to restaurant tax. In fact, several regions have begun implementing digital tax systems to directly monitor transactions (tapping boxes, e-tax, etc.), which has resulted in increased tax calculation accuracy.

3) Taxpayer Awareness and Compliance

The level of taxpayer compliance also affects tax revenue. The higher the awareness of business actors in fulfilling their tax obligations, the higher regional revenue. The Medan City Government, through the Regional Revenue Agency (Bapenda), actively conducts outreach, re-registration, and coaching for restaurant owners to raise this awareness.

4) Regional Government Policies and Innovations

The regional government's strategic steps in implementing a modern and transparent tax system also contribute to increased revenue. The implementation of an online monitoring system, e-SPTPD, and the use of tapping boxes allows for real-time monitoring of restaurant transactions. This closes loopholes for tax evasion and improves reporting accuracy.

Furthermore, increasing the capacity of regional tax officials in monitoring and providing services also supports the optimization of restaurant tax revenue.

5) Social Factors and Consumer Behavior

Changes in urban lifestyles, which tend to consume more food and beverages outside the home, are also contributing factors. As more people dine in or order food online, the potential for restaurant tax revenue increases. This is particularly evident after the pandemic, as demand for culinary services has recovered and even exceeded pre-pandemic levels.

Discussion

Restaurant Tax Contribution to Medan City's Local Revenue

The research results show that the contribution of restaurant taxes to Medan City's Regional Original Revenue (PAD) during the 2020–2024 period was high (>10%), with a consistently positive trend. Despite challenges caused by the pandemic, the restaurant tax contribution remained stable above the 10% threshold, even reaching a peak of 16.82% in 2023. This figure indicates that the restaurant sector is a crucial pillar of Medan City's PAD structure.

The significant increase in 2023 was not solely due to internal factors within the culinary sector, but was also driven by post-pandemic recovery, increased public mobility, and the implementation of digitalization of regional taxation through tapping boxes and the e-SPTPD system. However, the decline in contribution in 2024 to 15.52% does not indicate a weakening of the restaurant sector, but rather a result of stronger diversification of PAD, with other sectors such as hotels, advertising, and street lighting taxes contributing significantly. Thus, the restaurant sector has not only proven resilient but also served as an initial catalyst in supporting regional fiscal stability.

Effectiveness of Restaurant Tax Collection

In terms of effectiveness, the visible trend indicates a positive transformation. In 2020–2021, collection effectiveness was low (around 76.9%), primarily due to the pressures of the pandemic, which reduced public purchasing power and restricted restaurant operations. However, this situation reversed in 2022, reaching 85.19% (fairly effective), and reaching the effective category in 2023–2024, with revenue realization exceeding 92%.

This performance confirms that the effectiveness of restaurant tax collection is closely linked to two main factors: macroeconomic recovery and the modernization of the regional tax system. A digitalization-based intensification strategy has been proven to increase transparency, strengthen taxpayer compliance, and bring revenue realization closer to targets. This correlation is also clearly evident when effectiveness surpassed 90% in 2023–2024, which coincided with restaurant tax contributions exceeding 15%.

The Relationship between Contribution and Effectiveness

When viewed longitudinally, there is a linear relationship between the effectiveness of restaurant tax collection and its contribution to local revenue (PAD). In the initial phase (2020–2021), low effectiveness was associated with a relatively small contribution (11.69%–12.62%). Conversely, when effectiveness increased above 90% (2023–2024), the sector's contribution jumped to around 15%–17%. This means that administrative efficiency and tax compliance are key factors in maximizing the restaurant sector's contribution to local revenue.

However, the decline in contribution in 2024 provides an important signal that high effectiveness does not necessarily translate into an increase in the contribution proportion. In this context, success is more evident in the diversification of a more balanced regional tax base. Therefore, the restaurant tax optimization strategy must continue, but be accompanied by strengthening other sectors to minimize the risk of fiscal dependence on a single source.

Policy Implications

Based on the analysis above, there are several strategic implications that are relevant for the Medan City Government:

1) Digitalization as a Driver of Effectiveness

   The implementation of tapping boxes and e-SPTPD has been proven to increase accountability. Therefore, the scope of implementation needs to be expanded to all restaurants, including MSMEs, by ensuring a user-friendly system.

2) Partnership-Based Tax Education

   Taxpayer compliance, particularly among culinary MSMEs, will increase if the government uses an educational approach, rather than a repressive one. Incentives in the form of administrative relief or compliance awards can be a long-term strategy.

3) Diversification of Regional Original Revenue Sources

   The high contribution of the restaurant sector should not trap the government in a state of dependency. Diversifying regional taxes by strengthening other sectors (hotels, entertainment, advertising, and energy) will create a more resilient Regional Original Revenue structure.

4) Strengthening Databases and Supervision

   Accurate taxpayer data and a real-time monitoring system are essential for maintaining sustainable effectiveness. Data integration across agencies can be a solution to reduce the potential for revenue leakage.

Overall, an analysis of the contribution and effectiveness of restaurant taxes in Medan City shows that the culinary sector is not only resilient post-pandemic but also capable of becoming a driver of regional revenue (PAD) growth. The achievement of effectiveness above 90% over the past two years demonstrates a commendable digital-based fiscal transformation. Nevertheless, the government must continue to maintain a balance between optimizing restaurant taxes and diversifying revenue sources to ensure regional fiscal sustainability.

4. CONCLUSION

This study highlights the pivotal role of restaurant taxes as a strategic component of Medan City's local revenue (PAD) during 2020–2024. The findings reveal two key insights. First, the contribution of restaurant taxes consistently remained above 10%, reaching a peak of 16.82% in 2023, which underscores the resilience of the culinary sector as a fiscal pillar, even during and after the COVID-19 pandemic. Second, the effectiveness of tax collection showed significant improvement, rising from below 80% in 2020–2021 to above 90% in 2023–2024, driven by digital transformation, intensified monitoring, and enhanced taxpayer compliance.

The longitudinal analysis demonstrates a strong correlation between effectiveness and contribution: when tax collection effectiveness exceeded 90%, restaurant tax contribution surged beyond 15%. Nonetheless, the relative decline in contribution in 2024 indicates a healthy diversification of PAD sources rather than sectoral weakness. This suggests that a balanced fiscal structure requires both the optimization of high-performing sectors and the expansion of alternative revenue bases.

From a policy perspective, the findings affirm that digitalization initiatives such as tapping box and e-SPTPD are not only effective in curbing tax leakages but also essential for sustaining compliance. Furthermore, targeted taxpayer education, particularly for culinary SMEs, and continuous database strengthening are crucial for sustaining fiscal resilience.

Future research could expand the scope by examining cross-sectoral comparisons of tax contributions or exploring behavioral determinants of taxpayer compliance in the digital era. Such approaches will enrich the discourse on local fiscal autonomy and provide actionable insights for municipalities seeking to strengthen their revenue independence.

Acknowledgments: The authors would like to express their sincere gratitude to the Medan City Revenue and Regional Retribution Agency (Badan Pendapatan Daerah Kota Medan) for providing access to essential data and valuable insights that greatly contributed to this research. Appreciation is also extended to Universitas Pembangunan Pancabudi Medan for academic guidance and institutional support. Finally, the authors acknowledge the constructive feedback from colleagues and reviewers, which has substantially improved the quality of this article.

Conflicts of Interest: The authors declare no conflict of interest.

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