***Analysis of Role of Market Retribution to Local Income Malang City***

***(Case Study: Oro-oro Dowo Market After Revitalization)***

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**Abstract**

The purpose of this study is to determine the role of market retribution oro-oro dowo districts klojen Malang to increase Local Revenue through local levies. This research uses quantitative descriptive method.This is evident during the fiscal year 2015-2017 the realization of revenue retribution on the market Oro-oro Dowo District Klojen Malang city before and after the implementation of Revitalization Improvement.Based on the results of research that has been processed by using the method of potential analysis, growth rate, contribution, effectiveness and efficiency of market levy. The result are : **(1)** The growth rate of retribution of Oro-oro Dowo Market, Klojen Sub-district, Malang City before and after revitalization was implemented during the last 3 years (2015-2017) has increased with an average rate of 18.8% per year. The highest growth rate occurred in 2017 after the revitalization of the market is implemented with a growth rate of 21.75%. **(2)** Contribution Acceptance of market retribution to increase of improved local government revenue in Malang City during the last 3 years (2015-2017) on average equal to 0,0189% per year. Because the percentage of regional retribution contribution according to Dipdagri, Kepmendagri No.690.900.327, with an average market contribution of 3.43% indicates very little contribution in increasing local government revenue. **(3)** The effectiveness of retribution of Oro-oro dowo market klojen Sub-district Malang city 2017 (sample year) is 40,441%. This indicates that the collection of market levies is quite effective. **(4)** Efficiency of retribution of oro-oro dowo market klojen sub-district Malang city 2017 (sample year) is 59,28%. This shows that market levies can be said to be quite efficient.

 **Keywords**: market retribution, Local Government Revenue, effectiveness, efficiency, and contribution.

**Introduction**

In the framework of the administration of the government, the national development in its development encompasses all the tools of the field and of course it needs to get serious attention, both from the government in particular and society in general, in Law No.32 of 2004 explains the division and formation of regions of the Unitary Republic of Indonesia in divided over the provincial areas consisting of the district and municipal areas. Each region has the authority, rights and obligations to organize and administer its government and provide its services to the community.

 Decentralization and regional autonomy make the regions have greater authority both in terms of their contribution to sustainable services and development, demanding that the government be more wise in determining the size of local taxes and levies. In addition, local governments in demand also to optimize the allocation of tax revenue and local retribution.

 In order to realize the welfare of the people in accordance with the objectives of regional autonomy local governments have economic responsibility, namely: (1) providing basic public services to the community, especially education, health and basic infrastructure, (2) encourage local economic growth with understanding to investors and exports, (3) creating new jobs to reduce unemployment, especially local manpower without having to create barriers to other labor, (4) improving people's incomes and reducing poverty by focusing on local SMEs, (5) participating in controlling local inflation, non monetary especially logistic and distribution (Regional Economic Journal team of Sam Ratulagi University, 2008: 30).

 Indonesia is a country with a region and a large unity and economic conditions that vary in each region. In the face of these conditions the government regulates and grants autonomous rights and authorities to local governments in order that each region can regulate its own economy with the provisions of local governments as facilitators of development in the region by trying to raise funds as much as possible for the implementation of development, especially regional development. An area in the form based on consideration of economic capacity, regional potential, socio-cultural, socio-political, population, area, and other considerations and other considerations that enable the implementation of regional autonomy. The autonomous region is a legal entity which has territorial boundaries authorized to regulate and administer government affairs and the interests of local people according to their own initiative based on community aspirations in the system of the Unitary State of the Republic of Indonesia (Law No.28, 2009: 1).

 Malang City one of the areas in East Java that has the potential of natural resources and socio-economic potential that can be developed and utilized to improve the welfare of the community. All forms of natural wealth and potential in the city of Malang in the future is very important to be managed and utilized optimally, for the welfare of the community can be realized. The city of Malang, which is the principle of forming regional autonomy, has the authority to manage the regional finances without any interference from the central government. One of the sources of local revenue is the Local Revenue.

 Malang city government as policy implementer based on Detail Enggineer Design (DED) which made, will spend budget that have been prepared, not only come from Malang city government, but also come from central government with total budget Rp. 7 billion. The budget is sourced from the central government (Rp 6.8 billion) and the Government of Malang (Rp 200 million). Oro-oro dowo market is targeted to be built into two floors.

 Oro-Oro Dowo People's Market (or better known as Oro-Oro Dowo Market) is one of the traditional markets in Malang. This market was built in the Dutch colonial era in 1932. This market stands for 3,400 square meters. This market houses 241 merchants spread over 41 powder, 32 Emper and 168 los. This 2 storey market is located at Guntur Street, Malang City. In the implementation of the collection of market levies, currently still can be said not yet optimal because there are still traders who have not paid according to the tariff determined.

**Table 1 Target and Realization of Oro-oro Dowo Market, Klojen Sub-district, Malang City**

**(2015-2017)**

|  |  |  |
| --- | --- | --- |
| Year | Target (Rp) | Realization (Rp) |
| 2015 | 75.600.000 | 73.155.000 |
| 2016 | 85.680.000 | 84.789.500 |
| 2017 | 103.680.000 | 103.232.500 |

**Graph 1 Acceptance of Payment of Market Levy Oro-oroDowoKlojen Sub-district, Malang City Budget Year 2015-2017**

The revitalization process of Oro-oroDowo's market is derived from the Ministry of Trade of the Republic of Indonesia. According to Minister Thomas, Oro-oroDowo Market is one of the people's markets that meet national standards with various facilities such as toilets, nursing mothers, security, comfort and air circulation. With this revitalization of the people's market, it is expected that the income of traders can increase two to three times more than before. One of the efforts undertaken in Oro-oroDowo Market is in cooperation with Bank Rakyat Indonesia (BRI) To facilitate consumers and producers in the transaction ie with the use of electronic money or e-money, "

 Based on the above explanation, the effort to increase the original income of the region can be done one of them by increasing the efficiency of limited resources, facilities and prsarana as well as improving the effectiveness by optimizing the existing potential, as well as exploring the source of income from taxes and levies with the existing provisions. Retribution which in this case is one of retribution levy that can be picked up from market, that is market retribution. Therefore, the researcher wishes to research and analyze the role of market retribution before and after the implementation of revitalization process in Oro-orodowo market to support the original income of Malang city area.This research objectives are:

1. To know the growth rate Retribution of Oro-oroDowo market in Klojen sub-district of Malang City;
2. To know the contribution of Oro-oroDowo market retribution in Klojen sub-district to increase the original income of Malang City
3. To know the effectiveness of acceptance of market retribution Oro-oroDowoKlojen district of Malang City after the revitalization;
4. To know Efficiency of acceptance of market retribution of Oro-oroDowoKlojen sub-district of Malang City after revitalization;

**Method**

Potential is the power, strength, ability to generate acceptance of area and ability that deserves to be optimally accepted, that is summing factor that support the potential of retribution of market service such as kiosk / powder area, emperage area, and area of levy losses, number of market days per year.

 The formula for Market Service Levy Potential based on Regional Regulation as follows:
Calculation of the amount of retribution revenue potential that refers to research Rachmawan (2009) with Formula Namely:

Potential = Principal of Retribution × Amount of Levy object
= (Tariff Levy × Area of Retribution Object) × Number of Retribution Objects
Retribution rates: tariffs set by PD managers. Market
Area of Levy: Area of kiosk (per meter2)
Number of retribution objects: number of kiosks

**An analysis of the rate of Growth of Market Levies**

 This analysis is used to calculate the growth rate of market retribution acceptance in Malang City. According to Alishbana (2000: 8) in the journal Efficiency and Effectiveness Analysis of Market Levies in Sidoarjo Regency. The formula is as follows:

Gx = $\frac{X\_{t}- X\_{(t-1)}}{X\_{(t-1)}} ×100\%$ …………………………………….. (1)

Information :
Gx: Growth Rate of Market Retribution per year
X\_t: Realization of market retribution penrimaan in certain year
X \_ ((t-1)): Reaction of acceptance of market levy in the previous year

Analysis This contribution is used to calculate the contribution of acceptance of market retribution to local revenue, the formula used is:

 Contribution = $\frac{Actual Acceptance of Market levy}{Actual PAD Receipts}$X 100% .............. (2)

**Analysis of Market Levy Effectiveness**

 Effectiveness by Jones and Pendlebury (1996) in the Effectiveness and Effectiveness of Hotel and Restaurant Taxes Improving PAD Kendari District, is a measure of the success or failure of the organization in achieving a goal. To calculate the management of market retribution effectiveness use the following formula:

Market retribution effectiveness = $\frac{Actual acceptance of market retribution}{Market retribution potential}×$100% ……………..(3)

**Results and Discussion**

**Analysis of Market Loyalty Potential Oro-oroDowo Year 2017**

 The following description of the calculation of the market retribution potential of Oro-orodowo after revitalization with the assumption of all powder, emper, and los filled all, the merchant pays according to the provisions that have been set in Perda Malang city number 3 2015, and no tariff changes.

1. Calculation of Potential of Levy Receipts to Traders who occupy Powder / kiosk.

Potential Receiving Powder = (Rate x Powder Area / kiosk) x Number of Kiosk
 = (Rp.700,00 x 12 m2) x 41

 = Rp.123.984.000,00 / year.

1. Calculation of Potential Acceptance of Retribution to Merchants who occupy Emper.

Acceptance Potential Emper = (Rate x Area Emper) x Number of Emper
 = (Rp.600,00 x 6 m2) x 32

 = Rp. 41.472.000,00 / year.

1. Calculation of the Potential of Levy Receipts to Merchants who occupy Loss.

Los Acceptance Potential = (Rate x Los Area) x Amount Los
 = (Rp.500,00 x 2,625 m2) x 168
           = Rp.79.380.000,00 / year.

 Total Potential Acceptance of retribution from Merchants who occupy Powder / Emer, and Los in 2017 in oro-orodowo market is Rp.244.836.000,00 / year.

**Table 2Potential of Levy Receipts from Oro-orodowo Market Traders in Klojen Sub-district, Malang City (2017)**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Year | Type of Rate | Number of Powder, Emper & Los | Broad (Powder, Emper & Los) | Rate | Potential Receipts (Rp.) |
| 2017 | Types of acceptance of retribution from merchants who occupy Bedak / Kiosk. | 41 Bedak | 12 m2 | Rp.3.024.000/m2/tahun | Rp 123.984.000 |
| Types of acceptance of retribution from merchants who occupy Emper . | 32 Emper | 6 m2 | Rp.1.296.000/m2/tahun | Rp 41.472.000 |
| Types of retribution receipts from merchants who occupy Los. | 168 Los | 2,625 m2 | Rp.472.500/m2/tahun | Rp 79.380.000 |
| Total | 241 |  | Rp 244.836.000 |

Source; UPT Office Market Oro-orodowo (processed)

**Table 3 Comparison of Potential and Realization of Market Duty Levies of Oro-oroDowo**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Types of Retribution | Potential of Admission of Retribution After Revitalization (Rp) | Actual Revenue Retribution After Revitalization (Rp) | Difference (Rp) | Prosentase % |
| Types of Powder Retribution | Rp 123.984.000 | Rp.56.200.500 | Rp.67.783.500 | 47,86% |
| Emper Loan Types | Rp 41.472.000 | Rp.15.020.000 | Rp.26.452.000 | 18,68% |
| Types of Retribution Los | Rp 79.380.000 | Rp.32.012.000 | Rp.47.368.000 | 33,45% |
| Total | Rp.244.836.000 | Rp.103.232.500 | Rp.141.603.500 | 99,99% |

Source; UPT Office Market Oro-orodowo (processed)

**Market Retribution Gap**

 For Oro-oroDowo market retribution, the relationship between target, realization, and real potential can be demonstrated through the calculation of the market retribution potential of Oro-oroDowo, Klojen District of Malang City, as follows:

**Table 4.8.1.1 Relationship Between Target, Ralization and Real Potential**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **KelasPasar** | **Jenis** | **JML** | **Luas Rata-Rata** | **Tarif** | **HariKerja** | **Pendapatan** |
| **1 (Satu)** | Bedak | 41 | 12 m2 | 700 | 360 | Rp. 99.187.200 |
| Emper | 32 | 6 m2 | 600 | 360 | Rp. 33.177.600 |
| Los | 168 | 2,625 m2 | 500 | 360 | Rp. 63.504.000 |
| Total | Rp.195.868.800 |

Source; UPT Office Market Oro-orodowo (processed)

Calculation assumptions:
1) Residential correction factor = 20%
2) The opening day for Class 1 Market is 360 days
3) Width of Powder / Kiosk average = 12 m2
4) Average Emper Area = 6 m2
5) Average Loss = 2.625 m2

 Based on the report of acceptance of market retribution of Oro-orodowo in 2017, where realization of PendapatanAsli Daerah (PAD) from market retribution reach Rp.103.232.500 in comparison with the potential of Rp.195.868.800 seen that the effectiveness of levy the market of Oro-orodowoKecamatanKlojen, Malang city is only 52.7%, which means that the acceptance of market levy can still be increased, where the measurement of effectiveness is based on the realization of 2017.

**2. Growth Rate Analysis of Market Retribution Oro-oroDowo**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Number | Fiscal year | Actual Market Retribution Oro-oro Dowo (Rp.) | Development(Rp.) | G (Growth Rate)% |
| 1 | **2015** | **73.155.000,00** | **-** |  |
| 2 | **2016** | **84.789.500,00** | **11.634.500** | **15,90** |
| 3 | **2017** | **103.232.500,00** | **18.443.000** | **21,75** |
| Average | **87.059.000,00** |  | **18,8%** |

**Table 4 Growth Rate of Market Levy Oro-oroDowo Budget Year 2015-2017**

Source; UPT Office Market Oro-orodowo (processed)

 In table 4.8 above, it is known that the realization of market levy of oro-oro dowo market during the last three years before and after the implementation of market revitalization has always increased. In 2015 the realization of market retribution revenue amounted to Rp.73.155.000,00 and increase in the next year that is year 2016 with amount of retribution acceptance equal to Rp.84.789.500,00 with development reach Rp.11.634.500 and growth rate from acceptance retribution increased by 15.90% from the previous year. After the implementation of revitalization realized in the market oro-oro dowo Then furthermore for the realization of revenue retribution in the oro-oro dowo market in 2017 continues to increase with the achievement of Rp. 103.232.500,00 with the number of developments reached Rp.18.443.000 with the growth rate increased to 21.75%. From the result of market retribution of oro-oro dowo kecamatan klojen Malang city for last 3 (three) years reaching average result with realization Rp.87.059.000 per year with calculation of growth rate average reach 18,8% annually.

**3. Analysis of Market Levy Contribution to Increasing PAD**

Table Contribution of Oro-oro Dowo Market Retribution Against Increasing PAD of Malang City Budget Year 2015-2017.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| No | **Fiscal year** | **Actual Market Retribution Oro-oro Dowo (Rp.)** | **Realization of PAD(Rp.)** | **contribution****(%)** |
| 1 | 2015 | 73.155.000,00 | 424.938.755,520,00 | 0,017 |
| 2 | 2016 | 84.789.500,00 | 447.332.655,830,00 | 0,018 |
| 3 | 2017 | 103.232.500,00 | 501.200.555,240,00 | 0,020 |
| Average | 87.059.000,00 | 457.823.988.863,00 | 0,0189 |

Source: Regional Financial Management Agency (DPKAD) Malang (Processed)

 In the above table it can be seen that the contribution from Oro-oro dowo market retribution to the increase (PAD) of Malang's Local Revenue reaches an average of 0.0189% per year. By 2015, Oro-oro dowo's market levy contributes to the PAD of Malang at 0.017%. Then in 2016 the oro-oro dowo market levy increased its contribution to PAD by 0.018%. And in the next year that is year 2017 contribution from result of oro-oro dowo market retribution to PAD slowly increase with capain equal to 0,020%. The contribution of Oro-oro dowo market retribution to increasing PAD of Malang every year has increased slowly. This is caused by the revenue and realization of Pendapatan Asli Daerah (PAD) of Malang City is increasing and growth in PAD is not comparable with penigkatan acceptance of retribution in oro-dowo market with the increase of revenue or realization of Pendapatan Asli Daerah (PAD) Kota Malang, resulting in the contribution of oro-oro dowo market retribution only increased slowly with the achievement of 0.017% increased to 0.018% and in 2017. Criteria of the percentage of market retribution contribution of Oro-oro dowo regional levy by Dipdagri, Kepmendagri No. 690,900,327, with the average market retribution levy of 0.0189% indicates that it is very less contributing to the increase (PAD) of Original Regional Income.

4. Effectiveness Analysis of Market Levy Oro-oro dowo Kecamatan Klojen Malang.

|  |  |
| --- | --- |
| Types of Retribution at Oro-oroDowo Market Year 2017 | Number of Annual Retribution Receipts (2017)Rp. |
| Annual Retribution Market Acceptance | 244.836.000,00 |
| Acceptance of Levies on Cleaning Services | 6.660.000,00 |
| Admission Levy | 3.768.000,00 |
| amount | 255.264.000,00 |

Potential Market Retribution Table Oro-oro Dowo

 Source; UPT Office Market Oro-orodowo (processed)

In the realization of acceptance of market levy in the year 2017 that is Rp.103.232.500,00. And total revenue retribution potential In market Oro-orodowo Rp.255.264.000,00 from the calculation of the above table, to know the amount of effectiveness level of its market levy as follows;

Effectiveness of market levies = $\frac{103.232.500.00}{255.264.000.00}$ x 100%

 = 40,441 %

From the above results can be in the know the level of effectiveness of retribution on the oro-orodowo market is 40.441%. The standard of measure of effectiveness according to Masrizal in his book on Regional Financial Management in 2008, when viewed from the level of effectiveness of market levies that is 40.441% can be categorized quite effective.

5. Efficiency Analysis of Oro-oro Dowo Market Levy

Table 4.8.5 Payroll Costs Retailer / Withdrawal Market Retribution Oro-oro dowo

|  |  |  |
| --- | --- | --- |
| Employee Category in Oro-oro Dowo market | Employee Salary in 1 Month | Employee Salary in 1 Year |
| Salaries for civil servants | 4200000 | 50400000 |
| Salaries for non civil servants | 800000 | 9600000 |
| amount | 60000000 |

 Source; UPT Office Market Oro-orodowo (processed)

 In the above table can know the results of the salary of two employees in the market oro-oro dowo that is Rp.6.000.000,00 with the amount can be calculated level of market oro-dowo market retribution market efficiency is as follows.

Efficiency of market levies = $\frac{Rp. 60000000}{Rp.103.232.500,00}$ x 100%

= 58,12

 From the above calculation, then the efficiency level of market retribution of oro-oro dowo klojen sub-district of Malang city 2017 is 58,12%. With the standard measure of efficiency according to Masrizal in his book on regional financial management in 2008, when viewed from the level of market retribution efficiency of 58.12% can be categorized as Efficient Enough.

**Conclusions**

Based on the results of research and discussion that have been put forward in the previous chapter, then obtained the following conclusions.

1. The growth rate of retribution of Oro-oro Dowo Market in Klojen sub-district of Malang before and after the revitalization was implemented during the last 3 years (2015-2017) has increased with an average rate of 18.8% per year. The highest growth rate occurred in 2017 after the revitalization of the market is implemented with a growth rate of 21.75%
2. Contribution The acceptance of market retribution to the increase of Pendapatan Asli Daerah (PAD) in Malang for the last 3 years (2015-2017) averaged 0.0189% per year. Because the percentage of regional retribution contribution according to Dipdagri, Kepmendagri No.690.900.327, with an average market contribution of 3.43% indicates very little contribution in increasing PAD.
3. Market retribution effectiveness Oro-oro dowo kecamatan klojen Malang city 2017 (year sample) is equal to 40,441%. This indicates that the collection of market levies is quite effective.
4. Efficiency of market retribution of Oro-oro dowo kecamatan klojen Malang city 2017 (sample year) is 59,28% it indicates that market levy can be said quite efficient.

Based on the above conclusions, the suggestions that can be submitted are as follows.

1. For the Government

1. The need for an intensive remodeling effort that is in the data collection subject and object of existing market retribution so that it can be in the real potential. Directly registering fixed traders and non-permanent traders, so that market retribution revenue will always experience a larger and more stable increase each year.
2. Improving the effectiveness and efficiency of market levies by reducing leaks that occur in market retribution.
3. Trawling the new levies that have not yet been levied on the collection of new levies that have not been subject to the collection of previous levies by improving the inspection and supervision activities in the field.

2. For Traders
The traders in the oro-dowo market are expected to have an awareness of the obligation in paying levies, especially in this case the market levy which is adjusted to the tariff previously set in the Malang City Regulation No. 3 of 2017.

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