

## Daftar Pustaka

- Agell J., Ohlsson, H., dan Thoursie, P. 2006. "Growth Effects of Government Expenditure and Taxation in Rich Countries: A Comment." *European Economic Review*, 50 (1), 211–218.
- Amri, Khairul. 2017. "Analisis Pertumbuhan Ekonomi dan Ketimpangan Pendapatan: Panel Data 8 Provinsi di Sumatera." *Jurnal Ekonomi dan Manajemen Teknologi*, Vol. 1, No. 1. 2017, 1-11.
- Anicic, Jugoslav, Miloje Jelic, dan Jasminka M. Durovic. 2016. "Local Tax Policy in the Function of Development of Municipalities in Serbia." *Procedia-Social and Behavioral Sciences*, 221 (2016). 262-269.
- Ariutama, I Gede Agus, dan Syahrul. 2014. "*Analisis Panel VAR: Tingkat Pendidikan, Tingkat Kesehatan dan Ketimpangan Pendapatan di Indonesia.*" Balai Diklat Keuangan Balikpapan.
- Arnold, J. 2008. "Do Tax Structures Affect Aggregate Economic Growth? Empirical Evidence From A Panel of OECD Countries." *Economics Department, ECO/WKP* (2008) 51.
- Arsyad, Lincolin. 1997. *Ekonomi Pembangunan*. Edisi ketiga. Yogyakarta: STIE YKPN.
- Badan Pemeriksa Keuangan. 2006. "*Laporan Hasil Pemeriksaan Atas Laporan Keuangan Pemerintah Daerah Kabupaten/Kota Di Jawa Tengah Tahun Anggaran 2005.*" Jakarta: BPK. Adobe PDF eBook.
- Badan Pemeriksa Keuangan. 2007. "*Laporan Hasil Pemeriksaan Atas Laporan Keuangan Pemerintah Daerah Kabupaten/Kota Di Jawa Tengah Tahun Anggaran 2006.*" Jakarta: BPK. Adobe PDF eBook.
- Badan Pemeriksa Keuangan. 2008. "*Laporan Hasil Pemeriksaan Atas Laporan Keuangan Pemerintah Daerah Kabupaten/Kota Di Jawa Tengah Tahun Anggaran 2007.*" Jakarta: BPK. Adobe PDF eBook.
- Badan Pemeriksa Keuangan. 2009. "*Laporan Hasil Pemeriksaan Atas Laporan Keuangan Pemerintah Daerah Kabupaten/Kota Di Jawa Tengah Tahun Anggaran 2008.*" Jakarta: BPK. Adobe PDF eBook.
- Badan Pemeriksa Keuangan. 2010. "*Laporan Hasil Pemeriksaan Atas Laporan Keuangan Pemerintah Daerah Kabupaten/Kota Di Jawa Tengah Tahun Anggaran 2009.*" Jakarta: BPK. Adobe PDF eBook.
- Badan Pemeriksa Keuangan. 2011. "*Laporan Hasil Pemeriksaan Atas Laporan Keuangan Pemerintah Daerah Kabupaten/Kota Di Jawa Tengah Tahun Anggaran 2010.*" Jakarta: BPK. Adobe PDF eBook.
- Badan Pemeriksa Keuangan. 2012. "*Laporan Hasil Pemeriksaan Atas Laporan Keuangan Pemerintah Daerah Kabupaten/Kota Di Jawa Tengah Tahun Anggaran 2011.*" Jakarta: BPK. Adobe PDF eBook.
- Badan Pemeriksa Keuangan. 2013. "*Laporan Hasil Pemeriksaan Atas Laporan Keuangan Pemerintah Daerah Kabupaten/Kota Di Jawa Tengah Tahun Anggaran 2012.*" Jakarta: BPK. Adobe PDF eBook.
- Badan Pemeriksa Keuangan. 2014. "*Laporan Hasil Pemeriksaan Atas Laporan Keuangan Pemerintah Daerah Kabupaten/Kota Di Jawa Tengah Tahun Anggaran 2013.*" Jakarta: BPK. Adobe PDF eBook.

- Badan Pemeriksa Keuangan. 2015. "*Laporan Hasil Pemeriksaan Atas Laporan Keuangan Pemerintah Daerah Kabupaten/Kota Di Jawa Tengah Tahun Anggaran 2014.*" Jakarta: BPK. Adobe PDF eBook.
- Badan Pemeriksa Keuangan. 2016. "*Laporan Hasil Pemeriksaan Atas Laporan Keuangan Pemerintah Daerah Kabupaten/Kota Di Jawa Tengah Tahun Anggaran 2015.*" Jakarta: BPK. Adobe PDF eBook.
- Badan Pusat Statistik. 2010. "*Produk Regional Bruto Kabupaten/Kota Di Indonesia 2005-2009.*" Jakarta: BPS. Adobe PDF eBook.
- Badan Pusat Statistik. 2013. "*Produk Regional Bruto Kabupaten/Kota Di Indonesia 2008-2012.*" Jakarta: BPS. Adobe PDF eBook.
- Badan Pusat Statistik. 2016. "*Produk Regional Bruto Kabupaten/Kota Di Indonesia 2012-2016.*" Jakarta: BPS. Adobe PDF eBook.
- Barro, Robert J. 1990. "Government Spending in a Simple Model of Endogenous Growth." *Journal of Political Economy*, Vol. 98 (5), 103-125.
- Barro, Robert J. 1991. "Economic Growth in a Cross Section of Countries." *Quarterly Journal of Economy*, Vol. 106, 407-444.
- Benos, N. 2005, "Fiscal Policy and Economic Growth: Empirical Evidence from OECD Countries." *University of Cyprus Department of Economics Working Paper 2005-01*, Vol. 1, no. 51.
- Bergh, Andreas, dan Martin Karlsson, 2010. "Government Size and Growth: Accounting for Economic Freedom and Globalization." *Public Choice*, 2010, Vol. 142 Issue 1, 195-213.
- Bernard J.C. and Willet I.S. 1996. "Asymmetric Price Relations in the U.S. Boiler Industry." *Journal of Agricultural and Applied Economics*, Vol. 28 (2). 279-289.
- Bleaney, M., N. Gemmell, and R. Kneller. 2001. "Testing the Endogenous Growth Model: Public Expenditure, Taxation and Growth over the Long-Run." *Canadian Journal of Economics*, 34, 36-57.
- Bodman, Philip, Kelly-Ana Heaton, dan Andrew Hodge. 2009. "*Fiscal Decentralization and Economic Growth: A Bayesian Model Averaging Approach.*" Macroeconomic Research Group University of Queensland.
- Bratakusumah, D dan Solihin. 2002. *Otonomi Penyelenggaraan Pemerintah Daerah*. Jakarta: PT Gramedia.
- Brons, Martijn, Henri L.F. de Groot dan Peter Nijkamp. 1999. "*Growth Effects of Fiscal Policy.*" Department of Spatial Economics Vrije Universiteit. Amsterdam.
- Bujang, Imbarine, Taufik Abd Hakim, dan Ismail Ahmad. 2013. "Tax Structure and Economic Indicator in Developing and High Income OECD Countries: Panel Cointegration Analysis." *Procedia Economics and Finance*, 7. 164-173.
- Canavire-Bacarreza G., Martinez-Vazquez, dan Vulovic, V. 2013. "*Taxation and Economic Growth in Latin America.*" IDB WP. No. IDB-WP-431.
- Davoodi, H., dan Heng-fu Zou. 1998. "Fiscal Decentralization and Economic Growth: A Cross-Country Study." *Journal of Urban Economics*, Vol. 43, 244-257.
- Desmawati, Ayu, Zamzani, dan Zulgani. 2015. "Pengaruh Pertumbuhan Ekonomi Terhadap Pendapatan Asli Daerah Kabupaten/Kota di Provinsi Jambi." *Jurnal Perspektif Pembiayaan dan Pembangunan Daerah*, Vol. 3, No. 1.

- Devkota, K.L. 2014. "Impact of Fiscal Decentralization on Economic Growth in the District of Nepal." International Center for Public Policy. WP 14-20.
- Dorsman, A. Simpson dan Westerman, W. 2012. "Energy Economics and Financial Markets", Springer Science & Business Media, 12 Oct 2012.
- Easterly, W, dan Rebelo, S. 1993. "Fiscal Policy and Economic Growth-An Empirical Investigation." *Journal of Monetary Economics*, Vol. 32, 417-458. <http://dx.doi.org/10.3386/w4499>
- Enders, Walter. 1995. "Applied Econometric Time Series." New York: John Wiley and Sons.
- Fadly, Faishal. 2016. "Adakah Pengaruh Pertumbuhan Ekonomi terhadap Pendapatan Asli Daerah." *Jurnal Ilmu Ekonomi dan Pembangunan*, Vol. 16, No. 2, 2016.
- Ferreira, Candida. 2009. "Public Debt and Economics Growth: A Granger Causality Panel Data Approach." *Department of Economics Technical University of Lisbon*. WP24/2009/DE/UECE.
- Folster, Stefan dan Magnus Henrekson. 2001. "Growth Effects of Government Expenditure and Taxation in Rich Countries." *European Economic Review*, Vol. 45, No. 8. 2001.
- Gaspersz, Vincent. 1991. "Uji Heteroskedasitas." Binus University, 20 November 2015. Diakses pada 28 September 2018. <http://sbm.binus.ac.id/2015/11/20/uji-asumsi-klasik-uji-heteoskedasitas/>
- Gavriluta (Vatamanu), Anca Florentina dan Florin Oprea. 2017. "Fiscal Decentralization Determinants and Local Economic Development in EU Countries." Eurint 2017.
- Gemmel, N, Richard Kneller dan Ismael Sanz, 2013. "Fiscal Decentralization and Economic Growth: Spending Versus Revenue Decentralization". *Economic Inquiry*, Vol. 51.
- Gemmell, N. 2004. "Fiscal Policy in a Growth Framework." Fiscal Policy for Development: Poverty, Reconstruction and Growth." Great Britain: Palgrave Macmillan, 149-176.
- Granger, C. 1969. "Investigating Causal Relations by Econometric Models and Cross-spectral Methods." *Econometrica*, 37 (3): 424-438.
- Granger, C. and P. Newbold. 1974. "Spurious Regressions in Econometrics." *Journal of Econometrics*, Vol. 2, 111-120.
- Gujarati, N.D. dan Dawn C. porter. 2009. *Basic Econometrics. fifth Edition*. Newyork: Mc Graw-Hill Irwin.
- Hadi, Y. S. 2003. "Analisis VAR Terhadap Korelasi Antara Pendapatan Nasional dan Investasi Pemerintah Indonesia 1983-2000." *Jurnal Keuangan dan Moneter*, Vol. 6 No. 2.
- Hammond, George W, dan Mehmet S. Tosun. 2009. "The Impact of Local Decentralization on Economic Growth: Evidence from U.S. Countries." Discussion Paper No. 4574. Bonn.
- Hansson, P. and M. Henrekson. 1994. "A New Framework for Testing the Effect of Government Spending on Growth and Productivity." *Public Choice*, 81, 381-401.

- Hendriwiyanto, Guntur, dan Nur Kholis 2015. "Pengaruh Pendapatan Daerah Terhadap Pertumbuhan Ekonomi Dengan Belanja Modal Sebagai Variabel Mediasi." *Jurnal Ilmiah Mahasiswa FEB*, Vol. 3.
- Hermes, N. and R. Lensink. 2004. "*Fiscal Policy and Private Investment in Less Developed Countries.*" *Fiscal Policy for Development: Poverty, Reconstruction and Growth*. Great Britain: Palgrave Macmillan, 177-198.
- Herwany, Aldrin dan Erie Febrian. 2008. "Cointegration and Causality Analysis on Development Asian Markets For Risk Management and Portfolio Selection." *Gajah Mada International Journal of Business*, Vol. 10. No. 3. 285-312.
- Hubbard, Glenn, Anthony patrick O'Brien and Matthew Rafferty, (2014). *Macroeconomics*. Harlow: Pearson Education Limited.
- Hurlin, Christophe dan Elena Dumitrescu. 2012. "Testing for Granger Non-causality in Heterogeneous Panels." 2012. halshs-00224434v2.
- Hurlin, Christophe. 2004. "Testing Granger Causality in Heterogenous Panel Data Models With Fixed Coefficients." CORE Louvain La Neuve. 2001.
- Iimi, Atsushi. 2005. "Decentralization and Economic Growth Revisited: An Empirical Note." *Journal of Urban Economics*, Vol. 57 (2005), 449-461.
- Kao, C. 1999, "Spurious Regression and Residual-Based Tests for Cointegration in Panel Data." *Journal of Econometrics*, Vol. 90, 1-44.
- Kneller, Richard, Michael F. Bleaney, dan N. Gemmell. 1999. "Fiscal Policy and Growth: Evidence from OECD Countries." *Journal of Public Economics*, Vol. 74, 171-190.
- Lee, Young dan Roger H. Gordon. 2005. "Tax Structure and Economic Growth." *Journal of Public Economics*, Vol. 89 (2005), 1027-2043.
- Levine, R., dan Renelt, D. 1992. "A sensitivity analysis of cross-country growth regressions." *American Economic Review*, Vol. 82, 942-963.
- Lopez, Luciano dan Sylvain Weber. 2017. "Testing for Granger Causality in Panel Data." University of Neuchatel Institute of Economic Research. WP 17-03.
- Manek, Marianus dan Rudy Badrudin. 2016. "Pengaruh PAD dan Dana Perimbangan Terhadap Pertumbuhan Ekonomi dan Kemiskinan di Provinsi Nusa Tenggara Timur." *Jurnal Telaah Bisnis*, Vol. 17, No. 2. 81-98.
- Mardiasmo, 2002. *Akuntansi Srktor Publik*. Penerbit Andi, Yogyakarta.
- Markova, Gabriela. 2016. "*Granger Causality Between Exports and Growth in OECD Countries.*" Thesis. Jopkoping University. 2016.
- Moraru, Camelia dan Roxana Ionita. 2013. "Tax Influence of Taxation on Economic Growth. *Econometric Evidence From Romania.*" Cristian University, Constanta. POSDRU/159/1.5/S/142115.
- Mosley, P. 2000. "Globalisation, Economic Policy and Convergence." *World Economy*, 23, 613-634.
- Muti'ah. 2017. "The Effect of Regional Revenue, Revenue Sharing Fund, General Allocation Fund and Special Allocation Fund on Regional Economic Growth (Empirical Study In the 33 Provinces in Indonesia 2011-2014)." *Research Journal of Finance and Accounting*, Vol. 8, No. 8.
- Mutiara, Dwika Julia. 2015. "Pajak Daerah dan Pengaruhnya Terhadap PDRB di Provinsi Kalimantan Timur." *Jurnal Signifikan*, Vol. 4, No. 1.

- Myles, G. 2009. "Economic Growth and the Role of Taxation." OECD Economic Department, WP No 714. <http://dx.doi.org/10.1787/222781828316>
- Paparas, D. dan Richter C. 2015. "Fiscal Policy and Economic Growth: Empirical Evidence From the European Union." International Network for Economic Research WP2015.06. <http://dx.doi.org/10.13140/RG.2.1.1268.1045>
- Pattawe, Abdul, Djayani Nurdin, Nurhayati Haris, dan Mohammad Iqbal Bakri. 2017. "The Effect of Local Revenue and Matching Grant on Capital Expenditures and Implication on Economic Growth in Indonesia." *International Journal of Business and Management Invention*, Vol. 6, 12-17.
- Pedroni, P. 2004, "Panel Cointegration: Asymptotic and Finite Sample Properties of Pooled Time Series Tests With an Application to the PPP Hypothesis." *Econometric Theory*, 20, 597–625.
- Pepinsky, Thomas B, dan Maria M. Wiharja. 2011. "Decentralization and Economic Performance in Indonesia." *Journal of East Asian Studies*, 2011. <http://dx.doi.org/10.1017/S1598240800007372>
- Psaradakis, Z dan Marian Vavra. 2016. "Portmanteau Test for Linearity and Stationary Time Series". National Bank of Slovakia. WP, April 2016.
- Putri, Zuwesty Eka. 2015. "Analisis Pengaruh Pendapatan Asli Daerah (PAD), Dana Alokasi Umum (DAU) dan Inflasi terhadap Pertumbuhan Ekonomi di Kabupaten/Kota Provinsi Jawa Tengah." *Jurnal Bisnis dan Manajemen*, Vol. 5, No. 2.
- Ramsey, J.B. 1969. "Tests for Specification Errors in Classical Linear Least Squares Regression Analysis." *Journal of The Royal Society. Series B (Methodological)*, Vol. 31, No. 2. pp. 350-371.
- Rodriguez-Pose, Andre's dan Anne Kroijer 2009. "Fiscal Decentralization and Economic Growth in Central and Eastern Europe." LSE 'Europe in Question' Discussion Paper Series No. 12/2009.
- Rodriguez-Pose, Andre's dan Roberto Ezcurra. 2011. "Is Fiscal Decentralization Harmful for Economic Growth? Evidence From the OECD Countries." *Journal of Economic Geography*, 11 (2011). pp. 619–643.
- Rori, Cindy Febry, Antonius Y. Luntungan, dan Audie O. Niode. 2016. "Analisis Pengaruh Pendapatan Asli Daerah (PAD) Terhadap Pertumbuhan Ekonomi di Provinsi Sulawesi Utara Tahun 2001-2013." *Jurnal Berkala Ilmiah Efisiensi*, Vol. 16, No. 12.
- Ruliana, Titin. 2015. "Revenue Independence Of East Kalimantan Province, Indonesia." *Journal of Asian Scientific Research*, Vol. 5(7), 340-348.
- Saidin, Nur Afifah Binti, Abdul Basit, dan Sahibzada Muhammad Hamza. 2016. "The Role of Tax on Economic Growth." *International Journal of Accounting and Business Management*, Vol. 4, No. 2.
- Saragih, Juli Panglima. 2003. *Desentralisasi Fiskal Dan Keuangan Daerah Dalam Otonomi*. Penerbit Ghalia.
- Siahaan, Marihot. P. 2013. *Pajak dan Retribusi Daerah*. Cetakan ketiga. Jakarta: Rajawali Press.
- Sims, C.A. 1972. "The Role of Approximate Prior Restriction in Distributed Lag Estimation." *Journal of American Statistical Association*, Vol. 67, 169-175.

- Stoilova, Desislava dan N. Patonov. 2013. "An Empirical Evidence For The Impact of Taxation on Economy Growth in the European Union." *Tourism and Management Studies*, Vol. 3, 1030–103
- Stoilova, Desislava. 2016. "Tax Structure and Economic Growth: Evidence From The European Union." *Contaduria y Administration, Accounting and Management*, Vol. 62 (3), 1041-1057.
- Sugiyanto, Catur. 1994. *Ekonometrika Terapan*. Yogyakarta: BPFE.
- Sugiyanto, Catur. 1995. "Pengaruh Pajak Terhadap Pertumbuhan Ekonomi Indonesia." *Jurnal Ekonomi dan Keuangan Indonesia*, 29-47.
- Susanti, Hewi, Mohd. Nur Syechalad dan Abubakar Hamzah. 2017. "Analisis Pengaruh Pertumbuhan Ekonomi dan Pengeluaran Pemerintah Aceh Terhadap PAD Provinsi Aceh Setelah Tsunami." *Jurnal Ekonomi dan Kebijakan Publik Indonesia*, Vol. 4, No. 1.
- Szarowska, I. 2013. "Effects of Taxation by Economic Functions on Economic Growth in the European Union." MPRA Paper No. 59781.
- Taha, Roshaniza, N. Loganathan, S.R.N. Colombage. 2011. "The Effect of Economic Growth on Taxation Revenue: The Case of a Newly Industrialized Country." *International Review of Business Research Papers*, Vol. 7. No. 1 319-329.
- Takumah, Wisdom dan Bernard Njindan Iyke. 2015. "The Links Between Economic Growth and Tax Revenue in Ghana: An Empirical Investigation." MPRA Paper No. 76010.
- Todoaro, M.P dan Stephen C. Smith. 2006. *Pembangunan Ekonomi*. Edisi ke-9. Jakarta: Erlangga.
- Triastuti, Dian dan Dudi Pratomo. 2016. "Pengaruh Pertumbuhan Ekonomi, Belanja Modal dan Tingkat Inflasi Terhadap Penerimaan Pajak Daerah (Studi pada Pemerintah Daerah Kota Bandung Periode 2007-2014)." *e-Proceeding of Management*, Vol. 3, No.1 April 2016. Page 320.
- Widarjono, Agus. 2009. *Ekonometrika Pengantar dan Aplikasinya*. Edisi Ketiga. Yogyakarta: Ekonisia.
- Widmalm, F. 2001. "Tax Structure and Growth: Are Some Taxes Better than Others?" *Public Choice*, 107. 199–219. <http://dx.doi.org/10.1023/A:1010340017288>
- Wooldridge, J.M. 2015. *Introductory Econometrics: A Modern Approach*. Cengage Learning, Michigan State University.
- Xing, Jing. 2011. "Does Tax Structure Affect Economic Growth? Empirical Evidence From OECD Countries." Oxford University or Business Taxation. WP 11/20.
- Yushkov, Andrey. 2015. "Fiscal decentralization and Regional Economic Growth: Theory, empirics, and the Russian experience." *Russian Journal of Economic*, Vol. 1, 404-418.