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PREFACE OF EDITOR IN CHIEF

The editorial team would like to praise God Almighty for the blessings and grace so that AKUMULASI Journal of Volume 1 Issue 2, December 2022 is published. We extend our gratitude to the authors for submitting manuscripts. We also extend our gratitude to the reviewers who have contributed to the peer review process of the manuscripts in this issue. Their professional support has made this journal qualified to be published.

We are very thankful for the support from the Deans of UNS Vocational School and the Big Team of Social and Humanities Journal of UNS Vocational School, UP Pengembangan Jurnal LPPM UNS, and the Big Family of UNS Vocational School.

This publication is expected to contribute to the development of science and trigger more in-depth research in Accounting and Finance. The editorial team welcomes any feedback to improve the quality of the journal publication and performance.

Surakarta, 31 December 2022

Editor in Chief of AKUMULASI

Andi Asrihapsari, S.E., M.Sc., Ak.

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Performance Analysis of the Covid-19 Staple Food Social Assistance Activities Carried Out by the Office of Social Affairs of Karanganyar Regency in 2020 and 2021 using the Value for Money, Justice, and Equality Concepts

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ABSTRACT

This study aims at examining the performance of the Covid-19 staple food social assistance activities carried out by The Office of Social Affairs of Karanganyar Regency in 2020 and 2021 using the value for money (effectiveness, efficiency, and economic aspects), justice, and equality approaches. The results of this study have revealed that the Covid-19 staple food social assistance activities by the Office of Social Affairs of Karanganyar Regency in 2020 and 2021 are effective, efficient, fair, and equal. However, the economic aspect is not taken into account in this study. Based on the results of the study, the researchers propose some recommendations. The effectiveness and efficiency level should be maintained and improved. At the economic level, calculations should not be necessary because this level is not a top priority and can only be affected by limited resources. The justice and equality level should be maintained and increased.

Keywords: equality; justice; performance analysis; social assistance; value for money

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INTRODUCTION

Public sector organizations are organizations that deal with the public interest and serve the public with enormous resources. Considering that the resources owned by public sector organizations are very large, transparency of their performance is very much needed. Cited from Tempo.co (07/2021), the performance of public sector organizations has recently been under study, especially since the Minister of Social Affairs, Juliari Batubara, was named a suspect in the alleged Covid-19 Social Assistance (*Bantuan Sosial/Bansos*) corruption case. The rise of corruption incidents committed by government officials has made the performance of public sector organizations increasingly questionable.

Mardiasmo (2018) argues that the public sector is often seen as a hotbed of inefficiency, waste, sources of leakage of funds, and institutions that always lose money. Therefore, transparency is required regarding the implementation of activities to show whether the performance that has been carried out is good or not. If transparency is not maintained, the public will question the flow of funds used and lead to assumptions that acts of waste and corruption committed by irresponsible individuals are repeated.

Performance measurement is a factor in an organization including public sector organizations to assess organizational accountability in producing good and targeted services. Performance measurement is important to assess organizational accountability. The importance of measuring performance is revealed by Mardiasmo (2018) and Mahmudi (2010).

The Covid-19 pandemic is one of the problems taking place since 2020. Kompas.com reported that since the announcement of the first case of Covid-19 in Indonesia on March 2, 2020, the cases have been gradually increasing. The increasing number of Covid-19 cases has had many impacts on various sectors, one of which is the economy. The economic sector is the most supportive sector in human life. As a result of this prolonged pandemic, various new problems have arisen, such as the closing of company outlets, which has resulted in a reduction in employees. As reported by Kompas.com, three companies, including Giant, Matahari, and Centro, have closed their outlets due to the Covid-19 pandemic. In addition, Liputan6.com reported that Bank Indonesia conducted a survey of Micro, Small, and Medium Enterprises (MSMEs) and obtained the data that 77.95% of MSMEs in Indonesia were affected by the Covid-19 pandemic. These certainly have an impact on decreasing the amount of income and become a new problem for the social welfare of the community in fulfilling their daily needs.

Karanganyar Regency is one of the regencies in Central Java Province. Karanganyar Regency has an area of 77,378.6 Ha with the highest population density in Colomadu Sub-district, reaching 4,815.4 people/km² in 2020. Based on data from the Central Statistics Agency (*Badan Pusat Statistik/BPS*) for Karanganyar Regency, the poverty rate of Karanganyar Regency in 2020 was 10.28%, increasing from the condition in 2019 with a poverty rate of 9.55%. This increase is attributed to the pandemic and this condition becomes an evaluation for the Regional Apparatus Organization (*Organisasi Perangkat Daerah/OPD*) of Karanganyar Regency.

In carrying out its duties, the regional government forms a Regional Apparatus Organization (OPD), which is tasked with implementing regional development in the field of social welfare, namely social service. This is regulated in the Regional Regulation of Karanganyar Regency Number 22 of 2019 concerning the Amendments to the Regional Regulation of Karanganyar Regency Number 16 of 2016 concerning the Formation and Composition of the Karanganyar Regency Regional Apparatus and Regent's Regulation of Karanganyar Regency Number 110 of 2016 concerning the Position, Organizational Structure, Duties, Functions, and Administration of Social Service Work. The Office of Social Affairs (*Dinas Sosial*) of Karanganyar Regency is a work unit that is required to be responsive to social development. Therefore, the office must be at the forefront in setting an example for the

planning and implementation of development in the field of social welfare in Karanganyar Regency. Dinas Sosial of Karanganyar Regency must be able to make efforts and steps in handling social problems in Karanganyar Regency.

In managing the social welfare problems due to Covid-19, Dinas Sosial of Karanganyar Regency in has taken steps to provide the social assistance (*Bansos*) packages. Based on the Financial Report of the Dinas Sosial of Karanganyar Regency in the Notes to Financial Statements (*Catatan Atas Laporan Keuangan/CaLK*), the social assistance provided took the form of groceries, consisting of 102,046 packages in 2020 and targeted 3,000 packages in 2021, amounting to 20,409,200,000 rupiahs in 2020 and 600,000,000 rupiahs in 2021 with an Unexpected Expenditures (*Belanja Tidak Terduga/BTT*) budget. This social assistance is intended to ease the people's burden in fulfilling their needs for food due to Covid-19, especially people who are self-isolating and people who are economically affected. It is hoped that with social assistance in the form of groceries, the community can fulfill their needs for food during the Covid-19 pandemic or during the period of independent isolation. Each social assistance package includes rice, cooking oil, granulated sugar, sweetened condensed milk, sardines, soy sauce, tea, prawn crackers, and instant noodles.

The basic food social assistance during the Covid-19 pandemic was distributed to every sub-district in Karanganyar Regency. The distribution was carried out in two ways, namely handing over to the sub-district and distributing collectively by sub-district representatives to Dinas Sosial of Karanganyar Regency. Karanganyar Regency has a large area with 17 sub-districts. Each district has a different distance to the district capital. This certainly affects the process of distributing social assistance packages. The distribution in each sub-district has a different level of effectiveness. To measure the effectiveness of package distribution in each sub-district, a disaggregation analysis per sub-district is required. This is important because by separating the regions per sub-district it can be seen how effective the distribution is in each region based on the distance to the district capital.

It is hoped that after Dinas Sosial of Karanganyar Regency has held a social assistance work program for those affected by Covid-19, there will be a performance assessment of the program's realization. Measuring the performance of the public sector is needed to investigate whether an organization's performance is economical, efficient, and effective or not. The concept of measuring the performance of public sector organizations to measure the economy, efficiency, and effectiveness of a work program can be done using the concept of *value for money*. According to Mardiasmo (2018: 4), *value for money* is the concept of managing public sector organizations based on three main elements, which include economy, efficiency, and effectiveness. Effectiveness is related to target accuracy, efficiency is related to thrift, and the economy is related to business with certain capital to achieve maximum results.

The three elements of the *value for money* are not enough and two other elements need to be added, namely *equity* and *equality*. According to Purwiyanti (2017), equity means that every community has the same opportunity to obtain service. Equality means that the government distributes services to all people by prioritizing services for people who need them more. The addition of the concepts of justice and equality is done if the government only focuses on effectiveness, efficiency, and economy alone it will allow sacrificing certain parties.

The purpose of this study was to determine the performance evaluation of the Office of Social Affairs (*Dinas Sosial*) of Karanganyar Regency from a value-for-money perspective. This study aims to measure the level of the economy, efficiency, and effectiveness of the results of the social assistance work program implemented by Dinal Sosial of Karanganyar Regency and two additional elements, namely justice and equality. The results of this study are expected to provide insight and knowledge for the company in making effective and efficient decisions and can be used as materials for consideration in measuring company performance.

RESEARCH METHODS

This research uses a quantitative analysis method. The quantitative method is an analysis that emphasizes evaluating the performance of the Karanganyar Regency Social Service by measuring the level of economy, efficiency, and effectiveness. The quantitative research method uses a *value for money*. The research was conducted at the Karanganyar District Social Service. Primary data collection techniques were carried out by interviewing employees and direct observation at the Dinas Sosial Karanganyar Regency and secondary data obtained from financial reports.

RESULTS AND DISCUSSION

Effectiveness

Effectiveness is a measure of the success of an organization in achieving its goals. Effectiveness means the accuracy of an activity or program on its target. Effectiveness is related to the relationship between the results to be achieved with the actual results achieved.

Effectiveness is a comparison between *output* and *outcome*. *Output* is the result achieved from a program. *Outcome* is the target to be achieved by a program. From this statement, the following formula is obtained:

$$Effectiveness = \frac{Output}{Outcome} \times 100\%$$

Description:

Output : results achieved from a program

Outcome : targets to be achieved by a program

Criteria for effectiveness according to Mahsun (2013) are:

1. If a value is less than 100 % ($x < 100\%$) means ineffective
2. If a value equal to 100% ($x = 100\%$) means balanced effectiveness
3. If a value of more than 100% ($x > 100\%$) is obtained, it means effective

In 2020

Table 1. Prediction, demand, package distribution, and effectiveness value of 2020

District	Prediction	Demand	Package Distribution	Effectiveness Value
Karanganyar	15,000	11,425	11,425	100%
Tasikmadu	15,000	5,460	5,460	100%
Jaten	15,000	7,551	7,551	100%
Jumantono	10,000	5,982	5,982	100%
Mojogedang	10,000	6,632	6,632	100%
Karangpandan	10,000	5,051	5,051	100%
Matesih	10,000	4,736	4,736	100%
Kebakkramat	10,000	6,884	6,884	100%
Jumapolo	10,000	5,721	5,721	100%
Kerjo	10,000	4,510	4,510	100%
Colomadu	10,000	2,591	2,591	100%
Gondangrejo	10,000	6,402	6,402	100%
Ngargoyoso	5,000	3,752	3,752	100%
Jatipuro	10,000	6,238	6,238	100%

District	Prediction	Demand	Package Distribution	Effectiveness Value
Tawangmangu	10,000	6,411	6,411	100%
Jatiyoso	10,000	8,733	8,733	100%
Jenawi	5,000	3,967	3,967	100%
Total	175,000	102,046	102,046	

Source: Dinas Sosial of Karanganyar Regency

Table 2. Effectiveness value and criteria of 2020

District	Effectiveness Value	Criteria
Karanganyar	100%	Balanced Effectiveness
Tasikmadu	100%	Balanced Effectiveness
Jaten	100%	Balanced Effectiveness
Jumantono	100%	Balanced Effectiveness
Mojogedang	100%	Balanced Effectiveness
Karangpandan	100%	Balanced Effectiveness
Matesih	100%	Balanced Effectiveness
Kebakkramat	100%	Balanced Effectiveness
Jumapolo	100%	Balanced Effectiveness
Kerjo	100%	Balanced Effectiveness
Colomadu	100%	Balanced Effectiveness
Gondangrejo	100%	Balanced Effectiveness
Ngargoyoso	100%	Balanced Effectiveness
Jatipuro	100%	Balanced Effectiveness
Tawangmangu	100%	Balanced Effectiveness
Jatiyoso	100%	Balanced Effectiveness
Jenawi	100%	Balanced Effectiveness

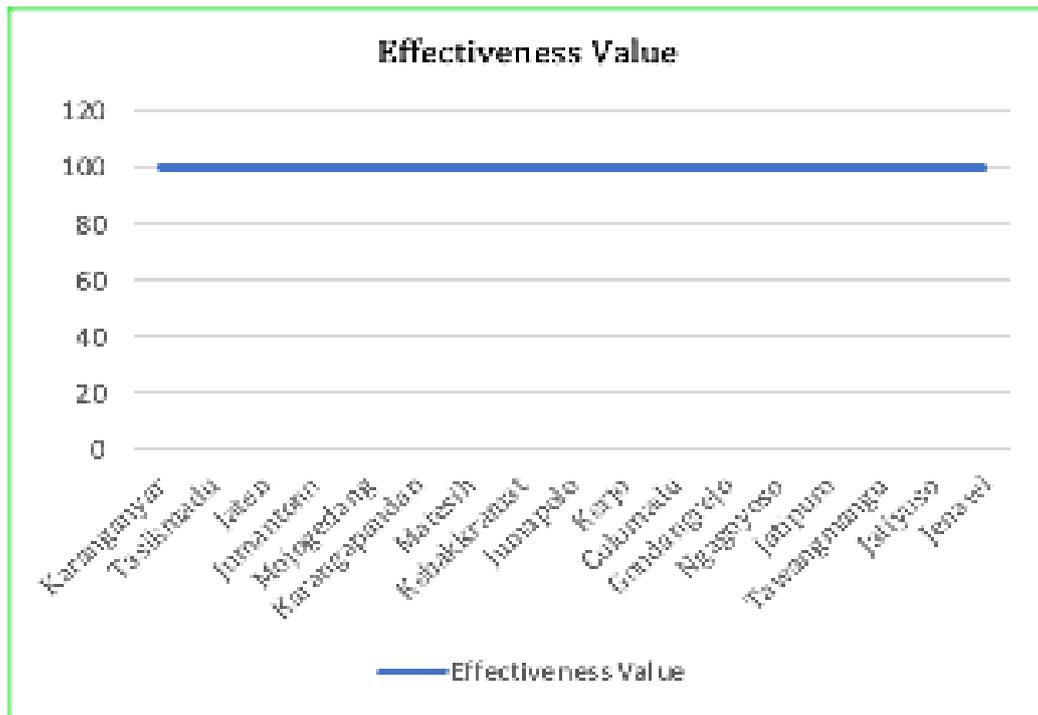


Figure 1. Effectiveness value of Dinas Sosial Karanganyar Regency in the Covid-19 basic food social assistance activities in 2020

Based on the graph above, it shows that the performance of Dinas Sosial Karanganyar Regency in the Covid-19 basic food social assistance activities in 2020 has an effectiveness value of 100% in each of its sub-districts. The results of these calculations also show that the performance of Dinas Sosial Karanganyar Regency is included in the criteria of "balanced effectiveness". This means that the Dinas Sosial Karanganyar Regency has been effective in using funds for Covid-19 basic food social assistance activities in 2020.

In 2021

Table 3. Prediction, demand, package distribution, and effectiveness value of 2021

District	Prediction	Demand	Package Distribution	Effectiveness Value
Karanganyar	400	777	777	100%
Tasikmadu	350	543	543	100%
Jaten	300	346	346	100%
Jumantono	100	-	-	0%
Mojogedang	200	-	-	0%
Karangpandan	200	42	42	100%
Matesih	200	256	256	100%
Kebakkramat	100	21	21	100%
Jumapolo	100	-	-	0%
Kerjo	150	409	409	100%
Colomadu	300	224	224	100%
Gondangrejo	200	108	108	100%
Ngargoyoso	50	10	10	100%
Jatipuro	100	-	-	0%

District	Prediction	Demand	Package Distribution	Effectiveness Value
Tawangmangu	100	76	76	100%
Jatiyoso	100	-	-	0%
Jenawi	50	44	44	100%
Total	3,000	2,856	2,856	

Source: Dinas Sosial of Karanganyar Regency

Table 4. Effectiveness value and criteria of 2021

District	Effectiveness Value	Criteria
Karanganyar	100%	Balanced Effectiveness
Tasikmadu	100%	Balanced Effectiveness
Jaten	100%	Balanced Effectiveness
Jumantono	0%	-
Mojogedang	0%	-
Karangpandan	100%	Balanced Effectiveness
Matesih	100%	Balanced Effectiveness
Kebakkramat	100%	Balanced Effectiveness
Jumapolo	0%	-
Kerjo	100%	Balanced Effectiveness
Colomadu	100%	Balanced Effectiveness
Gondangrejo	100%	Balanced Effectiveness
Ngargoyoso	100%	Balanced Effectiveness
Jatipuro	0%	-
Tawangmangu	100%	Balanced Effectiveness
Jatiyoso	0%	-
Jenawi	100%	Balanced Effectiveness

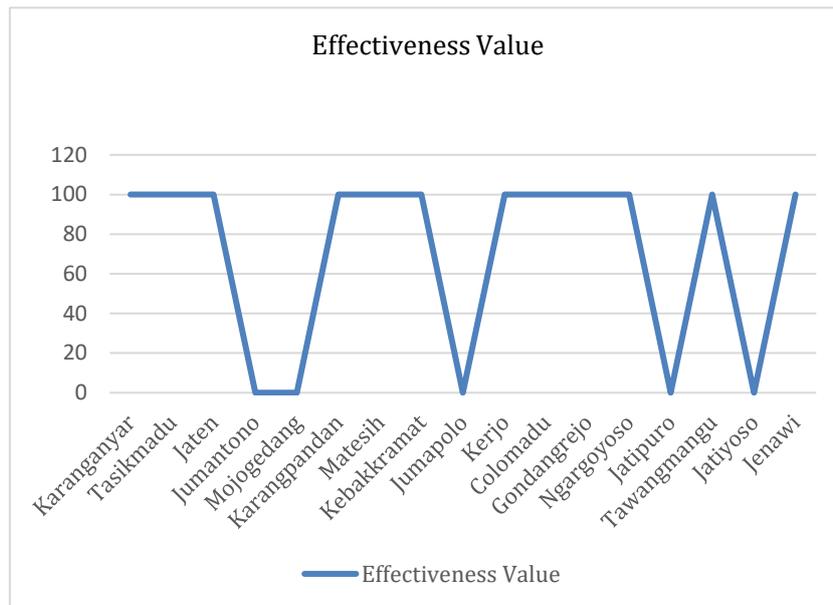


Figure 2. Effectiveness value of Dinas Sosial Karanganyar Regency in the Covid-19 basic food social assistance activities in 2021

Based on the graph above, it shows that the performance of Dinas Sosial Karanganyar Regency in the Covid-19 basic food social assistance activities in 2021 has a majority effectiveness value of 100%, even though there are several sub-districts who do not submit requests so that it has an effectiveness value of 0%. The results of these calculations also show that the performance of the Dinas Sosial Karanganyar Regency is included in the criteria of "balanced effectiveness". This means that the Dinas Sosial Karanganyar Regency has been effective in using funds for Covid-19 basic food social assistance activities in 2021.

Efficiency

Efficiency is maximizing the results of an activity with few resources. Efficiency is also said to be the concept of thrift. An activity is said to be efficient if it uses the lowest possible resources. Efficiency is the ratio of *output* and *input* associated with the standards or targets set. The following is a formula for measuring efficiency values:

$$Efficiency = 100\% - \left(\frac{Output}{Input} \times 100\% \right)$$

Description:

Output : result achieved from a program

Input : budget of a program

Efficiency criteria according to Mahsun (2013) are:

1. If a value is obtained less than 100% ($x < 100\%$) means efficient
2. If a value equal to 100% ($x = 100\%$) means balanced efficiency
3. If a value of more than 100% ($x > 100\%$) is obtained, it means it is not efficient

In 2020

Table 5. Prediction, demand, and package distribution of 2020

District	Prediction	Demand	Package Distribution
Karanganyar	15,000	11,425	11,425
Tasikmadu	15,000	5,460	5,460
Jaten	15,000	7,551	7,551
Jumantono	10,000	5,982	5,982
Mojogedang	10,000	6,632	6,632
Karangpandan	10,000	5,051	5,051
Matesih	10,000	4,736	4,736
Kebakkramat	10,000	6,884	6,884
Jumapolo	10,000	5,721	5,721
Kerjo	10,000	4,510	4,510
Colomadu	10,000	2,591	2,591
Gondangrejo	10,000	6,402	6,402
Ngargoyoso	5,000	3,752	3,752
Jatipuro	10,000	6,238	6,238
Tawangmangu	10,000	6,411	6,411
Jatiyoso	10,000	8,733	8,733
Jenawi	5,000	3,967	3,967
Total	175,000	102,046	102,046

Source: Dinas Sosial of Karanganyar Regency

In 2020, the budgeted price per package is IDR 200,000 and the realized price per package is IDR 196,697. The following is the efficiency assessment and the criteria:

Table 6. Budget realization, budget, efficiency value, and criteria of 2020

District	Budget Realization (Rp)	Budget (Rp)	Efficiency Value	Criteria
Karanganyar	2,247,263,225	2,285,000,000	2%	Efficient
Tasikmadu	1,073,965,620	1,092,000,000	2%	Efficient
Jaten	1,485,259,047	1,510,200,000	2%	Efficient
Jumantono	1,176,641,454	1,196,400,000	2%	Efficient
Mojogedang	1,304,494,504	1,326,400,000	2%	Efficient
Karangpandan	993,516,547	1,010,200,000	2%	Efficient
Matesih	931,556,992	947,200,000	2%	Efficient
Kebakkramat	1,354,062,148	1,376,800,000	2%	Efficient
Jumapolo	1,125,303,537	1,144,200,000	2%	Efficient
Kerjo	887,103,470	902,000,000	2%	Efficient
Colomadu	509,641,927	518,200,000	2%	Efficient
Gondangrejo	1,259,254,194	1,280,400,000	2%	Efficient
Ngargoyoso	738,007,144	750,400,000	2%	Efficient
Jatipuro	1,226,995,886	1,247,600,000	2%	Efficient

District	Budget Realization (Rp)	Budget (Rp)	Efficiency Value	Criteria
Tawangmangu	1,261,024,467	1,282,200,000	2%	Efficient
Jatiyoso	1,717,754,901	1,746,600,000	2%	Efficient
Jenawi	780,296,999	793,400,000	2%	Efficient

Source: Processed data

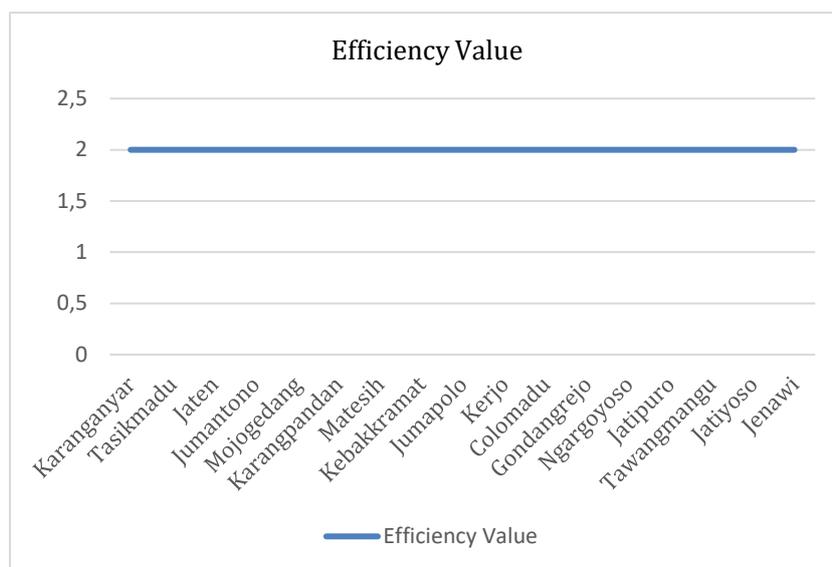


Figure 3. Efficiency value of Dinas Sosial Karanganyar Regency in the Covid-19 basic food social assistance activities in 2020

Based on the graph above, it shows that the performance of Dinas Sosial Karanganyar Regency in the Covid-19 basic food social assistance activities in 2020 has an efficiency value of 2%. The calculation results also show that the performance of Dinas Sosial Karanganyar Regency is included in the "efficient" criteria. This means that the Dinas Sosial Karanganyar Regency has been efficient in using funds for Covid-19 basic food social assistance activities in 2020.

In 2021

Table 7. Prediction, demand, and package distribution of 2021

District	Prediction	Demand	Package Distribution
Karanganyar	400	777	777
Tasikmadu	350	543	543
Jaten	300	346	346
Jumantono	100	-	-
Mojogedang	200	-	-
Karangpandan	200	42	42
Matesih	200	256	256
Kebakkramat	100	21	21
Jumapolo	100	-	-
Kerjo	150	409	409

District	Prediction	Demand	Package Distribution
Colomadu	300	224	224
Gondangrejo	200	108	108
Ngargoyoso	50	10	10
Jatipuro	100	-	-
Tawangmangu	100	76	76
Jatiyoso	100	-	-
Jenawi	50	44	44
Total	3,000	2,856	2,856

Source: Dinas Sosial of Karanganyar Regency

In 2021, the budgeted price per package was 200,000 rupiahs and the realized price per package was 184,400 rupiahs. The following is an efficiency assessment.

Table 8. Budget realization, budget, efficiency value, and criteria of 2021

District	Budget Realization (Rp)	Budget (Rp)	Efficiency Value	Criteria
Karanganyar	143,278,800	155,400,000	8%	Efficient
Tasikmadu	100,129,200	108,600,000	8%	Efficient
Jaten	63,802,400	69,200,000	8%	Efficient
Jumantono	-	-	100%	Efficient Balanced
Mojogedang	-	-	100%	Efficient Balanced
Karangpandan	7,744,800	8,400,000	8%	Efficient
Matesih	47,206,400	51,200,000	8%	Efficient
Kebakkramat	3,872,400	4,200,000	8%	Efficient
Jumapolo	-	-	100%	Efficient Balanced
Kerjo	75,419,600	81,800,000	8%	Efficient
Colomadu	41,305,600	44,800,000	8%	Efficient
Gondangrejo	19,915,200	21,600,000	8%	Efficient
Ngargoyoso	1,844,000	2,000,000	8%	Efficient
Jatipuro	-	-	100%	Efficient Balanced
Tawangmangu	14,014,400	15,200,000	8%	Efficient
Jatiyoso	-	-	100%	Efficient Balanced
Jenawi	8,113,600	8,800,000	8%	Efficient

Source: Processed data

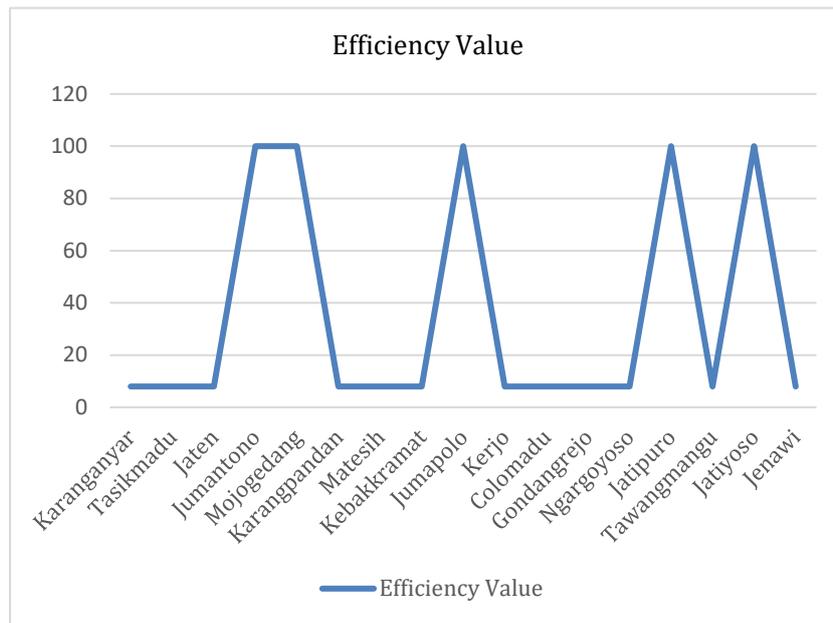


Figure 4. Efficiency value of Dinas Sosial Karanganyar Regency in the Covid-19 basic food social assistance activities in 2021

Based on the graph above, shows that the performance of Dinas Sosial Karanganyar Regency in the Covid-19 basic food social assistance activities in 2021 have a majority efficiency value of 8%, although there are several sub-districts that do not submit requests so that they have an efficiency value of 100%. Several sub-districts did not submit requests for social assistance to Dinas Sosial Karanganyar Regency because in these sub-districts there were no people who needed Covid-19 social assistance. The calculation results show that the performance of Dinas Sosial Karanganyar Regency is included in the "efficient" criteria. This means that Dinas Sosial Karanganyar Regency has been efficient in using funds for Covid-19 basic food social assistance activities in 2021.

Economics

Economy has the principle that businesses use certain capital to achieve maximum results. In this case economic measurements are not carried out. This is considered unethical because in this context it is assistance and involves a person's life, so that in its implementation there are no economic results from helping the community. The results obtained from the Covid-19 basic food social assistance activities carried out by Dinas Sosial Karanganyar Regency are the health of the people affected by Covid-19, so there is no need for economic calculations.

In social assistance activities the goal is to nourish the community which is related to one's life. To save someone's life, all resources must be devoted. In this case economic calculations are ruled out or not a top priority, so that they can only be limited by limited resources.

Equity**In 2020**

Table 9. Prediction, demand, and package distribution of 2020

District	Prediction	Demand	Package Distribution
Karanganyar	15,000	11,425	11,425
Tasikmadu	15,000	5,460	5,460
Jaten	15,000	7,551	7,551
Jumantono	10,000	5,982	5,982
Mojogedang	10,000	6,632	6,632
Karangpandan	10,000	5,051	5,051
Matesih	10,000	4,736	4,736
Kebakkramat	10,000	6,884	6,884
Jumapolo	10,000	5,721	5,721
Kerjo	10,000	4,510	4,510
Colomadu	10,000	2,591	2,591
Gondangrejo	10,000	6,402	6,402
Ngargoyoso	5,000	3,752	3,752
Jatipuro	10,000	6,238	6,238
Tawangmangu	10,000	6,411	6,411
Jatiyoso	10,000	8,733	8,733
Jenawi	5,000	3,967	3,967
Total	175,000	102,046	102,046

Source: Dinas Sosial Karanganyar Regency

The table above shows that the number of packages distributed by Dinas Sosial Karanganyar Regency is the same as the number of requests for packages needed in each sub-district. This shows that there has been justice for each district. Each sub-district in need can make a request to the agency and then be given it through the distribution of basic food packages. As can be seen in the table, the amount of distribution for each sub-district is equal to the number of requests or needs of the community, so in this case it is said to be fair even though each sub-district has a different number of requests. This goes back to being fair can be equal, but not necessarily equal and fairness weighs on needs.

In 2021

Table 10. Prediction, demand, and package distribution of 2021

District	Prediction	Demand	Package Distribution
Karanganyar	400	777	777
Tasikmadu	350	543	543
Jaten	300	346	346
Jumantono	100	-	-
Mojogedang	200	-	-
Karangpandan	200	42	42
Matesih	200	256	256
Kebakkramat	100	21	21

District	Prediction	Demand	Package Distribution
Jumapolo	100	-	-
Kerjo	150	409	409
Colomadu	300	224	224
Gondangrejo	200	108	108
Ngargoyoso	50	10	10
Jatipuro	100	-	-
Tawangmangu	100	76	76
Jatiyoso	100	-	-
Jenawi	50	44	44
Total	3,000	2,856	2,856

Source: Dinas Sosial of Karanganyar Regency

As was the case in 2020, in 2021 the number of packages distributed by Dinas Sosial Karanganyar Regency will be the same as the package requests in each of its sub-districts. This year there were several districts that did not submit requests to the service, so that the distribution was carried out according to the request, namely 0 (zero). This shows that there has been justice for each district. As can be seen in the table, the amount of distribution for each sub-district is equal to the number of requests or needs of the community, so in this case it is said to be fair even though each sub-district has a different number of requests. This goes back to being fair can be equal, but not necessarily equal and fairness weighs on needs.

Equality

Table 11. Type of goods for the Covid-19 basic food social assistance package

No	Type of Goods	Specification	Amount per Package
1.	Local C4 rice	Local C4 variety rice 5 kilograms	5
2.	Cooking oil	Two liter cooking oil	1
3.	Sugar	One kilogram of sugar	2
4.	Sweetened condensed milk	Sweetened condensed milk canned 370 grams	1
5.	Sardines	Canned sardines 80 grams	2
6.	Soy sauce	Sweet soy sauce 250 gram plastic bottle packaging	1
7.	Tea	35 gram paper packaging tea	2
8.	Prawn crackers	Prawn crackers 250 gram plastic packaging	1

No	Type of Goods	Specification	Amount per Package
9.	Instant noodles	70 gram packaged instant noodles	10
10.	Packaging	Plastic	1

Source: Dinas Sosial of Karanganyar Regency

The table above is the types of goods, specifications, and the amount per package in the Covid-19 basic food social assistance organized by Dinas Sosial Karanganyar Regency in 2020 and 2021. Based on the table it shows equality in each sub-district that is given assistance. This is because each package given to each sub-district contains the same type of goods and with the same amount of each package without differentiating based on certain groups.

CONCLUSION

From the results of the research, conclusions were drawn from the performance of the Dinas Sosial Karanganyar Regency in the Covid-19 basic food social assistance activities. First, in terms of the 2020 effectiveness value, all sub-districts have an effectiveness value of 100% and are included in the "balanced effectiveness" criteria. In 2021, the majority of sub-districts will have an effectiveness value of 100%. Second, in terms of the 2020 efficiency value, all sub-districts have an efficiency value of 2% and are included in the "efficient" criteria. ". In 2021, the majority of sub-districts will have an efficiency value of 8%. The difference in the results of this efficiency score occurred due to the fact that several sub-districts did not submit requests for Covid-19 social assistance, so they had different efficiency results. Third, in terms of economic value in 2020 and 2021 no calculation is carried out due to reviewing economic principles, namely businesses with certain capital to achieve maximum results. In this case the Covid-19 basic food social assistance is included in the context of saving lives, so that there are no economic results obtained by Dinas Sosial Karanganyar Regency and can only be limited by limited resources. Fourth, in terms of equity, in 2020 and 2021 the concept of equity has been implemented. This is shown through the distribution of packages provided by the community to all sub-districts equal to the number of requests or needs needed by each of these sub-districts. Fifth, in terms of equality in 2020 and 2021 the concept of equality has been implemented. This is demonstrated through the provision of packages of the same type and the same amount to each sub-district.

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Resilience of the Tourism Sector during the Covid-19 Pandemic in Indonesia

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ABSTRACT

Refocusing activities and reallocating the budget are the government's strategies that make an impact on the tourism industry during the beginning of the Covid-19 pandemic. However, the income from dividends and Gross Domestic Product (GDP) of the tourism sector has decreased due to the Large-Scale Social Restrictions (*Pembatasan Sosial Berskala Besar/PSBB*), Enforcement of Restrictions on Community Activities (*Pemberlakuan Pembatasan Kegiatan Masyarakat/PPKM*), and travel restriction rules around the globe that have substantially reduced the number of visitors. Considering these challenges, in order to maintain the resilience of the tourist industry, a strategy is required, with limited income and government assistance. This research was conducted to examine the effects of refocusing activities and reallocating budgets of the tourism sector, as well as the resilience of the tourism sector on refocusing activities and reallocation budgets. This research belongs to an exploratory, descriptive, qualitative study. This study applies Miles and Huberman's theory for analyzing the data, which includes: 1) data reduction; 2) data display, and 3) conclusion drawing or verification. Focus group discussions (FGDs) were conducted. The FGDs were divided into two sections: 1) FGD with informants from the zoo and recreational park and 2) FGD with informants from government tourism offices. By refocusing activities and reallocating budgets, the tourism industry has shifted to the digital promotion and continues to raise awareness about tourism in various ways. When the tourism industry is making an effort to improve its resilience, there is a risk that some of the employees are laid off to ensure that the industry continues to be viable during the pandemic.

Keywords: pandemic; reallocating budgets; refocusing activities; resilience; tourism

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INTRODUCTION

The Covid-19 pandemic was first outbreaked in 2019 in Wuhan, China, and has continued to spread; on March 2022, the cases have been identified in 77 countries, including Indonesia (WHO, 2020). This pandemic has significantly, widely, and asymmetrically affected global industries. There are four aspects to analyze the effects of the Covid-19 crisis on the global industry: 1) demand patterns, (2) supply structure, (3) international openness of economics, and 4) government policies (UNIDO, 2021). A global economic downturn took place during this pandemic, including in Indonesia. The transmission of the virus has given a wide range of effects on economic activities and economic actors, particularly in the tourism and manufacturing industries. This situation has affected the economic engine of the country. In 2020, Indonesia suffered two consecutive quarters of negative economic growth. The first contraction happened in the second quarter with an economic performance of -5.32% (y-on-y), while the second contraction occurred in the third quarter with -3.49% (y-on-y) (BPS, 2020). Negative economic growth was caused by the government's Large-Scale Social Restrictions (*Pembatasan Sosial Berskala Besar/PSBB*) regulation on March 2020. This policy was issued based on the World Health Organization's Public Health Emergency of International Concern (PHEIC) and any changes to the Enforcement of Restrictions on Community Activities (*Pemberlakuan Pembatasan Kegiatan Masyarakat/PPKM*) on January 2021. Government actions enacted to restrict the transmission of the Covid-19 virus so as not to hasten its spread has resulted in a significant decline in tourism. Indonesia and many other countries, such as Australia, China, Russia, Italy, and Singapore have embraced the policy of limiting travel to nations in the zones of Covid-19 transmission (Purba *et al.*, 2021).

Statistics Indonesia (*Badan Pusat Statistik/BPS*) recorded that the number of international tourists fell dramatically from 2019 to 2021. In 2019, there were 16,106,954 international visitors, and in 2021, that number continued to decline to 1.555.530 international visitors. In terms of an economic impact, the World Travel and Tourism Council (WTTC) (2022) states that the pandemic has had an effect on the travel and tourism sector's contribution to Gross Domestic Product (GDP), which decreased by 50.7% in 2020 and continued to decrease by 10.3% in 2021. In addition to the impact on the economy, this pandemic has caused a reduction in working hours for employees in the tourism sector. As seen in the data provided by the BPS, the unemployment rate in Indonesia has climbed from 5.23% to 7.07%, and this was a result of a decline in economic activity.

The impact of the Covid-19 pandemic was managed by the issuance of fiscal policy in terms of government revenues and expenditures which had a significant impact. In the fiscal sector, the Presidential Instruction Number 4 of 2020 directs that the government's expenditure plan must be prioritized using an ascending urgency scale. As part of the government's reprioritization of its budget, health and social services are receiving increased funding. Since the government has worked with the premise that revenue would fall, the government needs to adjust spending. This has become the basis for immediate action to refocus activities, reallocate budgets, and acquire necessities during a pandemic. The budget document's revision mechanism, known as *Daftar Isian Pelaksanaan Anggaran/DIPA* or List of Entries of Budget Execution, allows for the reallocation of budgets and refocusing activities to speed up pandemic response activities (Lestywati *et al.*, 2020). Considering that Covid-19 is a highly unusual event, this is extremely vital. When seeing the concept of public interest, refocusing the budget becomes an absolute need (Junaidi *et al.*, 2020). Khalid, *et al.* (2021) findings imply that the scale of economic policy responses to the Covid-19 epidemic is influenced by the size of the tourism industry. Countries with larger tourism sectors that rely more on tourism's

capacity to generate revenues for economic growth are likely to incur more economic policy response costs. The budget from the Ministry of Tourism and Creative Economy has been reduced by 41.3% from the DIPA for the 2021 budget year, which was previously 4.90 trillion rupiahs to only 2,02 trillion rupiahs as a result of the budget's reallocation and refocusing in 2021 based on the Letter from the Ministry of Finance Number S-629/MK.02/2021 addressing the refocusing and reallocation of Phase IV of the Ministry and Institutional Expenditures (Antaranews.com, 2021).

The refocusing of activities and reallocation of budgets have resulted in several restrictions, a reduction in the value of contracts, and the postponement of some strategic activities. However, Sandiaga Uno, the Minister of Tourism and Creative Economy, ensured that the refocusing of the budget and reallocation of activities would not diminish the efforts to revive the tourism sector and the creative economy from the effects of the Covid-19 pandemic, while continuing to carry out strategic activities, such as for the tourism sector providing certificate documents to sustainable tourism villages such as CHSE (Cleanliness, Health, Safety, and Environmental Sustainability) for businesses (Antaranews.com, 2021). World Bank (2022) explained that the public and private sector players of each destination need to build context-specific and fit-for-purpose initiatives based on their tourist growth stage, size of the sector, sector structure, fiscal space, extent and degree of impact of the crisis, and policy priorities. Without continued government support, the survival of businesses throughout the tourism ecosystem is in jeopardy. Although governments have taken impressive action to cushion the blow to tourism, minimize job losses, and build recovery in 2021 until this day, more efforts are required, and one of the key policy priorities is building more resilient, sustainable tourism (The Organization for Economic Cooperation and Development/OECD, 2020)

The situation in Indonesia aligns with the situation in India amid the resilience of hospitality and tourism in India. (Kaushal *et al.*, 2021) have recorded that the industry actors understand how difficult it is to maintain operations while still satisfying their regular financial obligations despite various cost-cutting. Moreover, the industry is used to fluctuations in demand, and it can be argued that, in contrast to industries that may guarantee stable income, tourism and hospitality-focused enterprises are aware of the possible slow periods occurring for a variety of causes, including seasonal demand and crises. Resilience includes the necessity for multiskilling and professional development of employees, enhanced awareness of cleanliness, sanitation, and related SOPs, optimism over the industry's recovery, the roles of the media, and the requirement for improved disaster preparedness. According to (Kristiana *et al.*, 2021, tourism industry participants in Tanjung Puting have evolved to maintain the sector's resilience during the Covid-19 epidemic. Tourism employees having expertise in other sectors are comparatively more adaptable to various vocations. Those lacking abilities outside of their primary occupation typically have little choice but to engage in physical labor. When the economic crisis subsides, a significant number of tourism workers will return to their primary positions. The government's approach to enhance resilience at the meso level focuses on tourism destinations by providing social support and implementing a variety of initiatives to prepare tourism industry players for the arrival of tourists. There are three distinct specialties identified by researchers in (Bui *et al.*, 2021 i.a. macro level, meso level, and micro level. The revitalization of macro tourism policy in urban areas is conducted by reinvigorating supply and destination management organizations, policymakers, government, industry, consumer response, tourism system, and social, economic, and tourism system change; and maintaining a workforce's consolidation in communication, confidence, competence, commitment, and control.

From the phenomenon of refocusing activities and reallocating budgets on government policies to help cope with the Covid-19 pandemic, this study aims to investigate the impact and effectiveness of this policy and how the tourism industry confronted this situation head-on at the pandemic onset. This research was conducted in the tourism sector since it was one of the sectors

most severely impacted by the Covid-19 pandemic. The research was carried out in the areas of Banjarnegara, Solo, Semarang, Bengkulu, Lampung, Lombok, and Pontianak. With the selection of tourist attractions from numerous islands, it is believed that the supplied data would be more accurate and exact in describing the state of the tourism industry during the Covid-19 pandemic.

Based on the research background, this study focuses on:

1. the policy of refocusing activities and reallocating the budget having an impact on the business economy of the tourism sector; and
2. resilience of tourism sectors on refocusing activities and reallocation of budget.

RESEARCH METHOD

This research applies an exploratory descriptive qualitative research method. This method provides descriptive data, including words or utterances from individuals and behaviors as the objects of observation (Moleong, 2009). This study aims to illustrate how the phenomena are. It does not intend to examine a specific hypothesis but explain how a variable, symptom, or situation is (Arikunto, 2002). In-depth interviews were conducted by giving open questions flexibly and loosely to obtain more detailed information from the informants. Informants were determined using the snowball sampling technique which led to purposive sampling, with certain considerations to achieve research objectives. Therefore, observation is the most appropriate data collection technique because each researcher can see directly the events, processes, and/or places related to the research supported with an interview to use as a tool to increase the objectivity of research data. In addition, in-depth interviews are very helpful for researchers to obtain accurate and objective information. The secondary data were obtained from indirect sources, such as data from journals, books, and websites.

Data analysis was carried out based on the interactive model proposed by Miles *et al.* (1984). The qualitative data analysis consists of three main stages:

1. Data reduction

This phase describes the method of narrowing down, simplification, abstraction, and transforming the raw data. Using this technique, data are focused, sorted, discarded, and organized so that a final conclusion may be drawn and independently validated.

2. Data display

An ordered collection of data enables conclusion-drawing and action-taking. Observing a display enables one to comprehend the phenomena and do more analysis or take action based on this comprehension. Alternatives to difficult narrative text, such as improved visuals, are the key to accurate qualitative analysis.

3. Conclusion: drawing/verifying

An analysis is a process of deriving meaning from visible, reduced facts (noting regularities), patterns, explanations, potential configurations, causal flows, and hypotheses.

The data include primary data or data obtained directly from the research subjects, namely business actors in the tourism sector in the Banjarnegara, Cepu, Solo, Semarang, Bengkulu, Lampung, Lombok, and Pontianak areas. This research focuses on the zoos in Banjarnegara, Solo, and Semarang. Unlike tourist attractions that have been able to minimize costs by halting operations, zoos continue to incur substantial maintenance costs due to the necessity of feeding, housing, and caring for the animals under their care. Zoos are extremely susceptible to bankruptcy during the pandemic, and their financial predicament endangers the animals' lives and well-being (Pepper *et al.*, 2021). Despite the fact that zoos are also destinations for outdoor enjoyment, recreational parks do not place as much emphasis on the animals living there. This research also compares zoos and recreational parks, especially in Cepu. In spite of the fact that the Ministry of Tourism and Creative Economy's budget was reduced, according to the authoritative press statement issued by the Coordinating Ministry for

Economic Affairs of the Republic of Indonesia in 2020, the federal government offered regional governments tourism grants totaling 3.3 trillion rupiahs in an effort to mitigate the negative effects of the epidemic caused by the Covid-19 virus. The nominal value of tourism grants would increase to 3.7 trillion rupiahs in 2021. This would be done in order to assist local governments and industries, hotels, and restaurants experiencing a decline in regional original revenue (*Pendapatan Asli Daerah/PAD*) and financial disruption as a result of the Covid-19 pandemic (ekon.go.id, 2021).

RESULTS AND DISCUSSION

There were seven subjects in this research to answer research hypothesis i.a: 1) Serulingmas Wildlife Recreation Park, Banjarnegara Regency; 2) Solo Zoo; 3) Semarang Zoo; 4) Migas Cepu Education and Recreational Park; 5) Government Tourism Office of Bengkulu; 6) Government Tourism Office of Lampung; and 7) Government Tourism Office of West Nusa Tenggara (Nusa Tenggara Barat/NTB).

Data were collected through interviews, which were arranged into focus group discussions (FGDs). FGDs include six to twelve persons with similar interests and group homogeneity. The dynamics of a group would elicit more developed responses than personal interviews or surveys, revealing the emotional states and underlying issues (Basnet, 2018). The FGDs were divided into two sections: (1) the FGD with informants from zoos and recreational parks and (2) the FGD with informants from tourism offices. Each institution involved in FGD was represented by two informants. A total of 18 participants were involved in the FGDs. Due to the close proximity of the respondents, the FGDs were conducted using Zoom. After being collected, the data would be reduced to produce compatible data and focus on the hypotheses in this study, and the outcomes of the reduction would be presented in the narrative form below.

The Serulingmas Wildlife Recreation Park (*Taman Rekreasi Margasatwa Serulingmas/TRMS*) in Banjarnegara Regency

The Covid-19 pandemic makes tourist destinations such as TRMS forced to close, resulting in a large decline in tourists. Since August 2020, however, TRMS has resumed operations through the implementation of health protocols. The turnover declined to 25-60% of the normal income generated. During this pandemic, Serulingmas earned a total of 60% of the highest income possible.

Since the animals need to be fed, the TRMS cannot entirely suspend its operational activities. This necessitates that TRMS find additional funds outside of visitor revenue and retail rentals. For instance, TRMS utilized 7.5 billion rupiahs in capital investment provided by the government when it became a Regional-Owned Enterprise (*Badan Usaha Milik Daerah/BUMD*) in 2018 for development, which was granted in five stages. Due to regulatory constraints, however, the disbursed capital investment has only been granted twice: 3.5 billion rupiahs in the first year (2018) and 1 billion rupiahs in the second year (2019), which are later used to support the TRMS. TRMS also accepted donations and received support from the Natural Resources Conservation Center (*Balai Konservasi Sumber Daya Alam/BKSDA*) and the Indonesian Association of Zoos (*Perhimpunan Kebun Binatang Se-Indonesia/PKSBI*).

The TRMS is not aware of the policy of refocusing activities and reallocating the budget but is aware of its consequence, specifically regarding the fact that the zoo would no longer receive capital participation payments, resulting in a decrease in fund reserves. Since the tourism sector is one of the areas affected by the Covid-19 pandemic, TRMS hopes that the government will include the tourism sector in refocusing activities and reallocating the budget, particularly in terms of funding for animal feed, which is one of the greatest burdens felt by the tourism sector that relies on animals as a source of income.

Solo Zoo

Due to the Covid-19 pandemic, the Solo Zoo was closed from March to June 2020, leading to no visitors during that period. However, Solo Zoo officially reopened its services by the end of 2020, with an age restriction for visitors. As a result of the decline in the number of visitors, Solo Zoo's income decreased, causing a deficit of up to 1.5 billion rupiahs in 2020 and 450 million rupiahs in August 2021.

Solo Zoo received assistance from the city government in the hundreds of millions for animal feeds during the pandemic in May-July 2020. To increase revenue, Solo Zoo sold 65,000 pre-sale tickets in June-September 2020 and earned 1 billion rupiahs, for the purpose of operational activities for three months. From October to November 2020, Solo Zoo received funding from State Civil Members (*Aparatur Sipil Negara/ASN*) for ticket sales, as suggested by the city government. The zoo also received support, amounting to 70 million rupiahs, from the Ministry of Environment and Forestry (*Kementerian Lingkungan Hidup dan Kehutanan/KLHK*) for agricultural services and food. Since the support from the city government was for taking care of expenses for animal feeds and keepers, Solo Zoo should seek more funding for daily operations by selling masks and raising funds.

Because of the reduced income and its impact on the budget, Solo Zoo refocuses by laying off outsourced employees. The animal keepers are employed for 15 days per month and paid based on the total days of working. Solo Zoo must continue to pay a fixed monthly fee of 300 million rupiahs. Therefore, Solo Zoo is now raising funds from the school and surrounding towns. The government also implements strategies, which include refocusing activities and reallocating the budget. Moreover, Solo Zoo expects the government makes the best plan based on state policies.

Semarang Zoo

Due to the Covid-19 pandemic, Semarang Zoo had to close its services from March to June 2020 and lay off its employees, with the exception of the keepers to take care of the animals. However, the keepers' salaries had to be reduced due to the condition of the zoo. The closure of the Semarang Zoo caused a decrease in the number of visitors to 75% from the average of 600,000 in prior years. Even, after its reopening in August 2021, only a few tourists (10%) visited the zoo.

The low number of visitors resulted in a drop in revenue for the Semarang Zoo in 2020, but because the dividends belonging to the Semarang City government were not distributed and provided to the Semarang Zoo for its operational needs, the Semarang Zoo recorded a profit of 155 million rupiahs. As a result of the decreased income, employee salaries were lowered by up to 50%, and animals starved owing to a lack of food. Semarang Zoo sold pre-sale tickets to raise revenue but this sale was less successful, leading the zoo to seek alternative methods, such as cooperating with e-TV or hosting a bird competition. Through August 2021, the situation of the Semarang Zoo has continued to worsen. Semarang Zoo continuously monitors cost management to fund operational activities. It received funding from the government to support animal feed from the tourism office and the Ministry of Environment and Forestry (*KLHK*) in 2020.

The Semarang Zoo is aware of the government's policy of refocusing activities and reallocation budgets and has undertaken cost control to support its operational activities. The Semarang Zoo is aware of the government's policy of refocusing activities and reallocation budgets and clearly, the Semarang Zoo is not a significant component in this policy. As results, The Semarang Zoo is currently adopt a defensive strategy with cost control measures to sustain its operational activities. Although this strategy has little effect on the Semarang Zoo, the central and regional governments still have the opportunities to revitalize the tourism industry.

Migas Cepu Education and Recreational Park (MC Edupark)

MC Edupark did not begin operations until July 2020, when Covid-19 had become a pandemic. However, because the people and administration of Cepu did not pay much attention to the issue of the Covid-19 pandemic at the beginning of 2020, a significant number of visitors still remained.

Then, in 2021, MC Edupark has been reopened but only half of the tourist attractions are open for visitors. As a result, MC Edupark sustained losses due to a decline in revenue and only reached 20% of visitors compared to those in normal conditions. In addition, MC Edupark began laying off employees in July 2021 due to the increasing number of Covid-19 cases. As the park is still under the auspices of the State Oil and Gas, it does not know the impact of the government's policy of refocusing activities and reallocating budgets and nearly believes that it has no effect at all. In addition, the policy merely requires MC Edupark to employ a survival strategy and make savings, with the expectation that the pandemic would end soon and the community could resume travel.

Government Tourism Office of Bengkulu

The Covid-19 pandemic reduced the number of tourists to Bengkulu in 2020. International tourist visits decreased by 56.6% and local tourist visits decreased by 77%. This pandemic requires that tourist destinations, such as Bung Karno's mansion, be sterilized to discourage visitors from coming. It has also caused businesses, such as merchants or creative economy corporations, to notice a dip or close down. This epidemic has reduced the number of travelers and related tax and commercial income.

The PAD targets must be changed due to the decrease in tourists and income. The PAD is one item of income in the Regional Revenue and Expenditure Budget (*Anggaran Pendapatan dan Belanja Daerah/APBD*), with the objectives set by the executive and legislative councils. With fewer visitors, the PAD objective is altered depending on capabilities and things that can be done to predict regional and tourist revenue.

Bengkulu's government tourism office is aware of the government's strategies in response to the Covid-19 pandemic. Regional heads, who are informed by regional financial management authorities, provide them with circulars or policies for focusing activities or reallocating budget office resources. The refocusing and reallocating policy has affected the entire budget, including the operational budget of the Regional Technical Implementation Unit (*Unit Pelaksana Teknis Daerah/UPTD*), the agency that manages the use of assets of tourism objects in Bengkulu such as Fort Marlborough, Persada Bung Karno, and Field View Tower. The UPTD reduced management funds by as much as 50%, from 200 million rupiahs to 100 million rupiahs. All impacted budgets, including UPTD operational, were cut by 80%.

Government Tourism Office of Lampung

In Lampung Province, there are numerous tourist attractions, including Tirta Asri Park, exquisite size hotels, and Sabib Park. However, the Covid-19 pandemic has resulted in the closure of tourist attractions and a decline in the number of tourists, impacting their revenue and operations. Due to insufficient revenue, another consequence of closing a tourist attraction is the necessity of a budget to meet expenses. Tourist attractions had to reorganize their strategies, for example, Taman Tirta Asri has reduced employees, increased ticket prices, and offered tours through social media. However, these strategies are deemed ineffective because they cannot help tourist attractions achieve their goals. The Skala Indah Hotel and Taman Sabib have applied the same strategy, but Taman Sabib's strategy also includes narrowing the area of tourism coverage to reduce operational costs, as well as selling fish that are tourist objects to the surrounding community so that the fish can be cultivated and then sold to tourism parties.

The regional government has given support in the form of cash (10 million rupiahs), training, assistance from the task force for health projects such as education of hand washing and use of hand sanitizer, and assistance from the government due to the Covid-19 pandemic. The budget from the central government has been reduced from 400-500 million rupiahs to 250 million rupiahs since the communities had to seek alternative financing sources to handle Covid-19 cases.

Government Tourism Office of NTB

Lombok is one of the most popular tourist sites in Indonesia, attracting both local and foreign visitors who appreciate its natural beauty. The establishment of the Regional Tourism Development Master Plan (*Rencana Induk Pembangunan Kepariwisata Daerah/RIPARDA*) has also helped Lombok as a tourism province in numerous elements of regional tourism development, including tourist destinations, marketing, and organizations. From 2019 to 2023, 99 tourism villages will be constructed according to a predetermined growth plan. For the realization of the progress of handling tourist villages in the province of NTB in 2019, financial assistance is provided for the development of 25 villages with a total budget of 6.5 billion rupiahs, economic stimulus assistance for village development during the Covid-19 pandemic for 20 villages with a total budget of 2 billion rupiahs.

The implemented program strategies for tourist villages include: 1) the application of green tourism zones such as CHSE and vaccinations, isolation hotels, rapid test at hospitals, and tourism actor incentives; 2) arrangement of tourism destination areas, including the maintenance and building of public amenities, the aesthetics and cleanliness of destinations, and the repair and construction of public facilities; 3) events, such as enhancing the quality of events, creative economy entering hotels/destinations, creative economy day, and the construction of a creative stage; and 4) publishing and marketing, such as the growth of social media, family vacations, media partnership, outdoor publications, and media gathering.

Due to the spread of the Covid-19 pandemic throughout Indonesia in 2020, all budget projections for tourism in NTB Province were reduced, since tourism is one of the most impacted industries. The NTB Province has made an effort to be able to effectively manage its finances, such as that the province's 2020 budget for tourist financing exceeded the target. As a result of the Covid-19 pandemic, the number of local and international tourists visiting tourist communities has plummeted by more than 80%. This condition has not changed much until May 2021.

CONCLUSION

Since the tourism industry is one of the areas affected by the Covid-19 pandemic, refocusing activities and reallocating budgets policy have indirect effects, particularly in terms of funding for animal feed, which is one of the greatest burdens felt by zoo and wildlife conservation, which rely on animals as a source of income. This situation also happened to TRMS, Semarang Zoo, as well to Solo Zoo. Due to PSBB and PPKM policies, all of their revenue decreased due to the drop in the number of visitors. As a result of declining revenue, the zoos and recreational parks are unable to provide all employee salaries and must make the difficult decision to lay off their employees. However, they continue to employ particular personnel, such as animal keepers for taking care of the animals. In addition to the costs associated with continue caring for an animal, they incur fixed costs each month. Government and organizations provide financial assistance to support their financial issues, however, these financial asistances do not match their requirements. The financial assistance is restricted to animal feed and salary for keepers. Zoo and wildlife conservation must find other sources of funding for activities such as merchandise related to cleanliness and health protocols and public fundraising. In the midst of a pandemic, this is an example of the resilience that they possess. The decision made by

the government in terms of financial policy to provide support is both evenly distributed and focused, despite the fact that the policy in question has an indirect effect and does not fulfill any requirements.

The regional government, especially the government tourism office in Bengkulu, Lampung, and NTB also reorganize their strategies. With the existence of a pandemic with travel restrictions and limitations in space for movement in public spaces based on the PSBB and PPKM regulations, regional revenue has also decreased significantly. The policy of refocusing activities and reallocating the budget affects funding in the tourism sector. Bengkulu has several destinations managed by the UPTD under the regional government. UPTD reduced management funds by 50%, from 200 million rupiahs to 100 million rupiahs. All impacted budgets, including those for operation, were cut by 80%. Tourist destinations have to lay off employees, increase ticket prices and offer tours through social media as a form of resilience during the pandemic followed by all the policies. Nonetheless, these methods are considered ineffective, unable to assist tourist attractions in meeting the requirements. NTB has implemented particular strategies for tourist villages, including 1) the application of green tourism zones; 2) arrangement of tourism destination areas; 3) events; and 4) publishing and marketing. All these activities are conducted because of the NTB regional government's efforts to reallocate the budget and refocus the activities of and are the forms of resilience to bounce back the economy.

Even though tourism is one of the largest sources of revenue in some regions, the government should still prioritize health. The great impacts of the pandemic and the regulations of PPKM and PSPB have made the situation more difficult. All income, including that of the government, the public sector, and the private sector, has decreased significantly. Refocusing activities and reallocation of budgets have a significant indirect impact. Refocusing the activities in the tourism industry has made the tourism industry shift to the digital promotion and continues to raise awareness about tourism in various ways. While the tourism industry is trying to be resilient, there is still a part of it that must embrace the risk, where some employees would be laid off to ensure that the industry continues to be viable during a pandemic.

This research was carried out at the beginning of the pandemic; therefore, we can only hope that the tourism situation at that time can serve as a lesson to help us better prepare for all situations involving unexpected crises.

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The Perception of Property Entrepreneurs in Surakarta City, Indonesia, on the Policy 2 Voluntary Disclosure Program

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ABSTRACT

This study aimed to determine the individual taxpayers' perception of property entrepreneurs in Surakarta City regarding the Voluntary Disclosure Program (VDP) on interest in participating in the program. Data were collected by distributing online questionnaires through the WhatsApp application to 22 respondents for 17 days, resulting in 20 valid responses. Furthermore, the descriptive analysis method was used to process and elaborate the data. The results showed that the strongest component to increase the taxpayers' interest in property entrepreneurs in Surakarta City is a sanction that ensnares tax evaders. Therefore, it is concluded that administrative and criminal tax sanctions are effective in making taxpayers comply with obligations and avoid tax evasion.

Keywords: individual taxpayer; law on the harmonization of tax regulations; property entrepreneur; taxpayer's perception; voluntary disclosure program

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INTRODUCTION

Indonesia has a foundation for increasing economic growth in order to create a just and prosperous society as reflected in Pancasila (the Five Principles) and the 1945 Constitution (the Law on the Harmonization of Tax Regulations or *Undang-Undang Harmonisasi Peraturan Perpajakan/UU HPP 2021*). The government's efforts in implementing this growth increase are the reasons for tax reform, one of which is by developing a strategy that focuses on increasing the tax ratio (www.bisnis.tempo.co). Tax is state revenue, a source of financing that is still possible and wide open. Thus, as the number of people in Indonesia increases, it is hoped that their welfare will also increase because it is financed by taxes (Wirawan *et al.*, 2017). One of the strategies to increase the intended tax ratio is to realize the Law on the Harmonization of Tax Regulations (HPP) which upholds justice and legal certainty.

The Directorate General of Taxes of the Republic of Indonesia stated that the Voluntary Disclosure Program (VDP) can be a good opportunity for taxpayers to fulfill their obligations in terms of compliance before entering a new era of taxation that upholds fairness and legal certainty (www.pajakku.com). The government expects that taxpayers will continue to improve and carry out their tax obligations through one of the existing schemes, namely the Voluntary Disclosure Program (PPS) as a means of tax amnesty. It was explained in the Minister of Finance Regulation (*Peraturan Menteri Keuangan/PMK*) No. 196/PMK. 03/2021 on the Voluntary Disclosure Program (VDP), which is a program that provides opportunities for taxpayers (*Wajib Pajak/WP*) to report or disclose assets owned voluntarily to fulfill tax obligations that have not been fulfilled through the payment of income tax (*Pajak Penghasilan/PPH*). With this program, the aim of the Law on Harmonization of Tax Regulations (UU HPP) is to increase voluntary compliance by taxpayers which is deemed necessary to build better tax reform.

The Voluntary Disclosure Program (VDP) does not only provide benefits to the government because it can raise funds quickly as state revenue from the taxation sector but also benefits taxpayers who have voluntarily contributed to VDP. As of May 24, 2022, KPP (*Kantor Pelayanan Pajak*) Madya Surakarta (Middle Tax Office) has accumulated a total net asset value of IDR388.5 billion, and income taxes that have been paid in the amount of IDR37.67 billion from 105 participating taxpayers (<https://radarsolo.jawapos.com>). As is well known, a similar disclosure program, namely "the tax amnesty" is considered to be the second-best policy and an example because of its success.

The participants of VDP Policy 1 who have not disclosed their assets at the time of the tax amnesty get a lower redemption rate compared to what has been set in the Tax Amnesty Law. The Law has also been written off. Meanwhile, the participants of VDP Policy 2 received lower rates than what is set in Article 17 of Income Tax (PPH) rates, with the highest rate of 35%. Individual taxpayers who have not fully disclosed and reported their assets in the 2016-2020 Annual Tax Return are also exempt from additional administrative sanctions. Taxpayers can disclose net assets that have not been or are not disclosed in a statement as long as the Directorate General of Taxes has not found data and/or information regarding the assets in question (UU HPP 2021). The program, which is expected to increase taxpayer compliance, lasted relatively short because it was only implemented from 1 January 2022 to 30 June 2022.

Authorities easily have broad access to perform data matching between the taxpayer database owned by the Directorate General of Taxes (DGT) and data from other sources including agencies outside the DGT to other countries through Automatic Exchange of Information (AEOI) in the current era of data openness (Rovinka, 2021). It can be concluded that now the era of data transparency has begun to be implemented. The VDP aims to encourage the country's economic recovery (www.cnbcindonesia.com). VDP has a short-term implication, encouraging tax revenue as expected. Therefore, the government does not necessarily ignore the interests and desires of taxpayers in the

success of the program (Irawan *et al.*, 2021). The existence of this policy is expected to increase income from investment and cash flow as state income as expected when the tax amnesty is implemented. (Irawan *et al.*, 2022)

This research focuses on choosing Policy 2 as the scope to be investigated with the object of private persons who have never participated in the tax amnesty in the previous period. The scope was selected to determine the level of understanding of taxpayers unfamiliar with the world of taxation regarding voluntary disclosure programs that can be put to good use. This was based on the fact that the objects of Policy 1 of VDP are individual or corporate taxpayers who have participated in the tax amnesty, while the objects of Policy 2 are individual taxpayers who have never participated in the tax amnesty program.

The world was rocked by the outbreak of a pandemic which impacted the economy, including the economy of Indonesia which became abnormal (Pradana *et al.*, 2020). The choice of property entrepreneurs as research objects was associated with the fact that in 2022, there post-pandemic economic improvements would happen, as well as the revival of the property sector. Senior Research Advisor at Knight Frank Research believes that the property business sector is expected to rise (ekonomi.bisnis.com). This opinion is reinforced by the statement of the Chairperson of the Real Estate Commissariat (REI) predicting a possible increase in land prices in the City of Surakarta because the increase in the price of building materials had a direct impact on the economy which was considered to be recovering soon with the revival of the property business (radarsolo.jawapos.com). The implementation of the development of the property sector requires industrial inputs that can be produced domestically such as the manufacture of bricks, sand, ceramics, and other building materials which can have a positive impact, absorbing a large number of workers (www.cnbcindonesia.com)

The revival of the economic sector was also assessed from the opinion of the Deputy Minister of Finance who stated that property was one of the sectors quite heavily affected during the pandemic. The Covid-19 pandemic caused the property business to experience a sharp decline reaching 90% (www.investor.id). The slowdown in economic growth in the property sector was also caused by rising prices for building materials, licensing issues, taxation issues, and down payments that tend to be high when applying for housing loans (www.djkn.kemenkeu.go.id). Household Loan Credit (*Kredit Pemilikan Rumah/KPR*) has also been affected by the pandemic because physical distancing has disrupted demand from consumers for mortgage distribution and was not the same as before the pandemic outbreak (Dewi *et al.*, 2021). The impact of the pandemic has made people reduce spending and consumption for long-term assets such as property because people tend to focus their income on daily needs or use it as a reserve. The same condition happened with investors who refrained from investing in the property sector because they considered an uncertain economic situation (Lowardi *et al.*, 2021).

Previous research (Violetta *et al.*, 2019) in a journal entitled "Taxpayer Perceptions about Tax Amnesty Against Desires to Participate in Tax Amnesty (Empirical Study of Taxpayers Registered at the Middle KPP Palembang City)" is also a reference in the preparation of this research. This study contains the perceptions of taxpayers regarding tax amnesty having an impact on the desires of the taxpayers. This is in line with the opinion of Ardin *et al.*, (2022) that taxpayers are aware of their tax obligations, so it is not impossible that paying taxes is no longer based on compulsion but volunteer. The perceptions of the taxpayers have previously been described by referring to the knowledge, understanding, and trust of the taxpayers regarding tax amnesty and the government. This study also concludes that the better mechanism for implementing the elimination of administrative sanctions with the tax amnesty program increases the tax compliance of the taxpayers themselves.

Another reference from previous research used in this study is the research conducted by the Mujani Research and Consulting Survey (SMRC) on general public knowledge regarding the tax amnesty in the previous period which also reflects that the socialization held by the government was not optimal. As many as 70% of the 1,220 respondents detailed that they did not know about the tax amnesty. This study concluded that information about the program has not yet targeted all segments of society. (www.kompas.com)

Another prior study (Suyanto *et al.*, 2017) on "The Influence of Taxpayer Perceptions about Tax Amnesty (Tax Amnesty), and Motivation to Pay Taxes on Tax Compliance" also serves as one of the references in this present research. The previous study has identified the insignificant influence of taxpayer perceptions, one of which is caused by a lack of knowledge regarding the purpose of tax amnesty. In contrast to the perception of taxpayers which has no positive effect, tax motivation shows that a higher motivation to pay taxes can increase tax compliance. From the research that has been done, it is concluded that the motivation of taxpayers can have a positive effect on existing tax compliance.

The perception of property entrepreneurs as taxpayers regarding the voluntary disclosure program has its relevance. Each individual behavior begins with an intention, as well as the taxpayer determines the perception through the intention that is owned and manifested through the attitude to be taken (Ningtyas *et al.*, 2022). Perception also includes the process of knowing how far an individual views a phenomenon. This process requires sensitivity in a person with a perspective that will determine the impression produced in viewing a phenomenon described in a perception (Listyana *et al.*, 2015). The research background that has been collected and the information about the running of the tax amnesty which is similar to the voluntary disclosure program in 2016 that has been obtained motivates the present research to investigate how the perceptions of taxpayers, especially property entrepreneurs in Surakarta City, of Voluntary Disclosure Program.

RESEARCH METHOD

The primary research data were obtained directly from the research objects by distributing an online questionnaire with Google Forms. The questionnaire was prepared by using questions from previous research and modifying them to suit the research topic. The questions included closed questions based on the research indicators equipped with alternative answers in the form of a Likert scale of one to five. The data were then analyzed using Microsoft Excel for tabulation. From the data tabulation, the average response of each question was calculated to figure out the strongest question component in each factor. The list of questions in the questionnaire was divided into four factors, namely perceptions regarding the Voluntary Disclosure Program (VDP), views regarding tax sanctions against tax evaders, sources of desire to participate in VDP, as well as compliance and expectation belonging to individual taxpayers, property entrepreneurs in Surakarta City. The strongest components of each of these factors were compared to find out the strongest reasons for individual property taxpayers in Surakarta City to get interested and motivated to take part in the program. A total of 20 responses from 22 responses received were used. Only responses that were completely fulfilled and contained no errors were used. The respondents were individual entrepreneurs and business owners of property in the form of buildings such as rented houses, boarding houses, and kiosks.

RESULTS AND DISCUSSION

Respondents were distinguished according to their characteristics, namely based on gender, age range, and participation in the voluntary disclosure program. From a total of 20 respondents, 11 respondents were male and nine respondents were female. This shows that the respondents in this

study were dominated by male property entrepreneurs. The details of the age range in the questionnaire are divided into respondents aged less than 30 years, 30-40 years, 41-50 years, 51-60 years, and more than 60 years with the majority of respondents aged less than 30 years, namely as many as nine people and there were no respondents over 60 years of age. Meanwhile, regarding the level of participation of respondents in the voluntary disclosure program, 11 people participated in a series of voluntary disclosure programs while the other nine respondents had not participated in the program.

After the data were analyzed based on the questions processed with tabulations and the average of each component was calculated, the following graph was made.

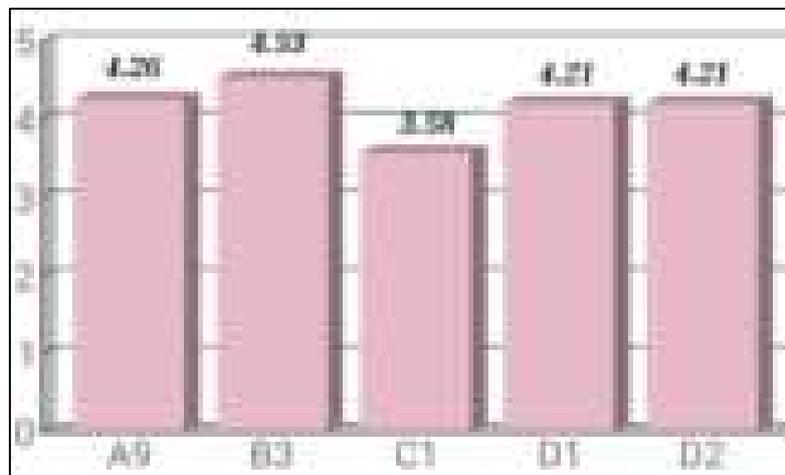


Figure 1. Comparison of the analysis results of each factor

Codes A9, B3, C1, D1, and D2 are the questions receiving the highest scores. These components are compared in one graph to identify the main reasons regarding the desire of taxpayers to join the voluntary disclosure program. Figure 1 presents that dealing with the component of the taxpayer's perception factor regarding the Voluntary Disclosure Program, the most influential question is A9, which is regarding "Compliant taxpayers will remain obedient after participating in the VDP". The results indicate that the majority of respondents consider that VDP is provided by the government and taxpayers who have already been compliant with tax regulations will still comply even though VDP has been implemented without causing jealousy regarding the relief given to the VDP participants. The most influential component of the view factor regarding tax sanctions against tax evaders is found in question B3 concerning "Tax sanctions must be imposed on violators without tolerance". This is in accordance with Article 1 paragraph 1 of Law Number 28 of 2007, which states that tax is a mandatory contribution of every taxpayer to the state that is coercive. Therefore, it is indicated that respondents understand that tax evasion can only increase the obligation to be paid in the form of fines.

The factor component of the taxpayer's information source is the desire to take part in the VDP, the most influential of which is in question C1 regarding "The tax official encouraged me to take part in the Voluntary Disclosure Program". The majority of respondents had received information about the voluntary disclosure program and were more motivated to participate in the program from tax officials than from other media such as printed or electronic media.

For the components of compliance factors and the willingness of taxpayers regarding the VDP, the highest are found in questions D1 and D2. Question D1 is about "Responsibility for financing state maintenance is our shared responsibility" while question D2 is about "There is a feeling of anxiety if you do not carry out your tax obligations as they should". In addition to questions D1 and D2, question D6 is in the moral obligation factor with the content "After completing this questionnaire, I wish and

have the motivation to take part in the Voluntary Disclosure Program if I am a tax subject to the Voluntary Disclosure Program Policy 2" and with an answer choice of "Yes" or "Not". Question D6 resulted in the conclusion that the majority of respondents were motivated and willing to take part in the voluntary disclosure program if they met the criteria for the program. This motivation and desire could have a positive impact on taxpayer compliance which was not fully disciplined in the field of tax obligations.

Of the four factors that classify each question in the questionnaire, it is identified that respondents assume that obedient taxpayers will remain obedient after participating in the VDP, tax sanctions imposed for violators of tax obligations must be carried out without tolerance, more information about VDP is obtained from tax officers compared to the mass media, and maintenance of the state is the responsibility of the entire community, so there is a sense of anxiety if tax obligations which are one of the sources of state revenue are not carried out properly. Figure 1 is a comparison of the strongest component in each factor, showing that question B3 has the highest score compared to the other strongest components. Question B3, namely "Tax sanctions must be imposed on violators without tolerance" became the most influential question in evaluating respondents regarding their desire to contribute to the voluntary disclosure program.

The findings obtained from the elaboration of research results will be used as a reference for drawing conclusions and recommendations. The findings in this study include that the respondents' perceptions are quite good because they already know the general description of VDP. This is supported by the statement from the Head of KPP Madya Surakarta that the enthusiasm of taxpayers to participate in the VDP in Surakarta City is quite high (www.sonora.id). Respondents also specified that they understood that tax evasion could add to their obligations to be paid in the form of fines. Tax sanctions in the form of administrative sanctions and criminal sanctions can indirectly make taxpayers not commit fraud in terms of tax obligations.

In this study, the question of the perspective factor regarding tax sanctions against tax evaders is the main reason for respondents to get motivation and interest in participating in voluntary disclosure programs. The majority of respondents receive information about voluntary disclosure programs and get the motivation to participate in the programs from tax officials. Respondents are indicated to have good tax compliance because they understand that state maintenance is the responsibility of the entire community. There is anxiety if the tax obligations are not properly followed. In addition, after filling out the questionnaire regarding the voluntary disclosure program, the majority of respondents were motivated and willing to take part in the program if they met the criteria.

The findings of this study are also in contrast with the results of the SMRC survey on the general public's knowledge of tax amnesty. This research results that knowledge about tax amnesty has not targeted all sections of society as previously described. In contrast, this study concludes that the knowledge of personal taxpayers of property entrepreneurs in Surakarta City is quite good. Although the tabulation shows that the knowledge component regarding the VDP is not the lowest, it is highlighted by the statement of the Head of KPP Madya Surakarta that the enthusiasm of taxpayers to take part in the VDP in Surakarta City is quite high (www.sonora.id). Moreover, as many as 18 out of 20 respondents agree that taxpayers' motivation and interest will arise when participating in the program if they are included in policy criteria 2. This has similarities with the results of previous research (Suyanto *et al.*, 2017) that taxpayer motivation can give a positive effect on tax compliance.

CONCLUSION

This study found that 18 out of 20 respondents agreed that there would be motivation and interest in participating in the voluntary disclosure program if the taxpayer was included in the policy 2 criteria. This means that this study has a positive impact on the interest and motivation of the taxpayers who become the respondents. Prior to the series of studies, only nine respondents attended VDP, with seven respondents being property entrepreneurs aged less than 30 years. This also signifies that younger entrepreneurs have a better level of tax awareness and compliance than older entrepreneurs.

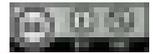
This study also identified the small number of respondents who were obtained. A total of 20 of 22 responses were used for data analysis because two responses were incomplete and improperly filled out. The obstacle underlying the non-optimal distribution of questionnaires which had an impact on the small number of returned questionnaires was also caused by the tight time for distribution with the deadline for the voluntary disclosure program which was completed on June 30, 2022. Based on these conclusions, it is recommended that a similar program in the near future should be maintained well and socialization needs to be improved. Moreover, it is necessary for taxpayers to take part in the future tax amnesty program to receive more benefits, such as avoiding tax administrative sanctions and saving themselves from criminal charges due to tax evasion.

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Evaluation of Account Receivables Management to Prevent Possible Company Losses as a Result of Uncollectible Accounts Receivables at PT Askrindo (Persero) of the Surakarta Branch Office

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ABSTRACT

This research was conducted at PT Askrindo (Persero) of the Surakarta Branch Office. This study aimed to investigate the management of accounts receivable and the implementation of the management of accounts receivable running within the company whether they are in accordance with the policies in force in the company. This study uses descriptive data analysis method. The results of this study indicate that the implementation of accounts receivable management at PT Askrindo (Persero) of the Surakarta Branch Office, which includes the recognition, recording, classification, and accounts receivable management policies, has not followed the guidelines for accounts receivable management business issued by the company. First, the implementation of the recognition of trade receivables is in accordance with the guidelines for managing accounts receivables, which are recognized after the issuance of an insurance certificate/policy. Second, the implementation of recording accounts receivable complies with the guidelines for managing accounts receivables, which are recorded using the Askrindo Financial Management System (FMS). Third, the implementation of the classification of accounts receivable is consistent with the guidelines for managing accounts receivable, namely by classifying current, non-current, and loss accounts receivables. Fourth, the implementation of the accounts receivable management policy does not follow the guidelines for managing accounts receivable. The company has not implemented several policies according to the guidelines in the company.

Keywords: accounts receivable, accounts receivable management

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INTRODUCTION

The Covid-19 pandemic has had a major impact on the developments in the national service sector (Fuziyati *et al.*, 2022). In 2020, growth in the service sector experienced a contraction of -1.77% (Tambunan, 2021). The existence of the Covid-19 pandemic has also changed the way companies work in managing their business so that it is not only the private sector but also BUMN companies are affected (Anisa, 2020).

Receivables are a company's assets in other companies resulting from sales of services or goods or other previous transactions occurring in the past that will be received back in the future (Martani, 2017; Sitepu, 2016). Current assets are those owned by a company in less than one year. Receivables are presented in the company's financial statements as one of the items on the Balance Sheet (Kieso *et al.*, 2017).

According to (Fetriyana, 2013; Nena Seoulinda, n.d.), at present, many companies in Indonesia, engaged in the trade or the service sector, have many problems with company accounts receivable. A company, either involved in goods and service sectors, is inseparable from credit sales that have been made or sales with a particular payment period (Phita, 2019). For a company, accounts receivable are one of the incomes generated (Indudewi, 2012; Fahmi, 2018). If companies cannot or do not apply policies to accounts receivables, it is possible that many companies, including private and state-owned companies, in Indonesia have problems with uncollectible accounts receivable (Darma, 2019; Sudibyo, n.d.).

According to (Sihombing, 2018), the variety of services that PT Askrindo (Persero) performs require the company to make sales transactions both in cash and on credit. Starting from People's Business Credit (*Kredit Usaha Rakyat/KUR*) collateral, credit insurance, National Economic Recovery (*Pemulihan Ekonomi Nasional/PEN*) program, Guarantee Bank Loans (*Kredit Bank Garansi*), surety bonds to customs bonds (Asuransi Kredit Fintech Online - Askrindo, n.d.). This will increase the company's receivables if payment for these services is made on credit (Hery, 2016). The large number of services performed by PT Askrindo (Persero) resulted in the company having to manage its receivables properly (Setiawan, 2018). Therefore, the company must have a policy related to the management of receivables (Rudianto, 2012; Abd.Rahman, 2018; Widiasmara, 2014).

PT Askrindo (Persero) of the Surakarta Branch Office was chosen as the object of this research because of the data availability and weaknesses related to the existing receivables within the company. These constraints could cause problems for the company and the company's financial statements. Some clients/customers of this company did not pay their service bills due for several reasons, such as merely promising to pay bills even though the payment was past the due date, causing confusion in financial statement recording. Moreover, many employees did not understand the management of accounts receivable at the company although receivables management policies are available and this also hindered the process of managing accounts receivables, which ultimately created the risk of uncollectible accounts receivable (Mohammad Badrul, 2020).

The management of accounts receivable is carried out based on guidelines for managing accounts receivable issued by PT Askrindo (Persero) of the Surakarta Branch Office. The management is beneficial for the company and purposive. However, the guidelines for managing accounts receivable have not been properly implemented properly. The problems in accounts receivable management need to be evaluated and corrected (Widoyoko, 2012; Wirawan, 2012). Therefore, it is necessary to conduct research on the Evaluation of Accounts Receivable Management to Prevent

Possible Company Losses as a Result of Uncollectible Accounts Receivables at PT Askrindo (Persero) of the Surakarta Branch Office.

Based on the aforementioned background, the problem formulations include: (1) How is the implementation of accounts receivable management at PT Askrindo (Persero) of the Surakarta Branch Office? (2) How is the evaluation of accounts receivable management at PT Askrindo (Persero) the Surakarta Branch Office? (3) What are the challenges encountered and efforts made by the company in overcoming the obstacles related to accounts receivable management?

RESEARCH METHOD

The research object is the management of accounts receivable to prevent possible losses to the company as a result of uncollectible accounts receivable at PT Askrindo (Persero) of the Surakarta Branch Office. The research data take the form of the Decree of the Board of Directors No. 150/KEP/DIR/VI/2016 Appendix 81 concerning the Guidelines for the Management of Accounts Receivable issued by PT Askrindo, the balance sheet of financial reports, insurance policies, and invoices.

Data were collected using two methods, including a survey and an interview. The survey method was carried out by observing the Decree of the Board of Directors No. 150/KEP/DIR/VI/2016 Appendix 81 concerning Guidelines for Accounts Receivable Management to obtain secondary data on the company. The interview was conducted by directly interviewing the employees in the finance and general departments.

The data obtained were analyzed using a descriptive method (Rahmat, 2009; Fadli, 2021), namely a systematic description of the management of accounts receivable at the company by comparing the treatment according to the Decree of the Board of Directors No. 150/KEP/DIR/VI/2016 Appendix 81 concerning the Guidelines for the Management of Receivable Accounts.

RESULTS AND DISCUSSION

Management of Receivables at PT Askrindo (Persero) of the Surakarta Branch Office

Accounts receivable management at PT Askrindo (Persero) of the Surakarta Branch Office based on the issued regulation are as follows:

1. Recognition of Accounts Receivable at PT Askrindo (Persero) of the Surakarta Branch Office
Account receivables are recognized when production has been identified. However, there has been no payment received when the production is recognized. Accounts receivable can only be collected when the certificate is issued and the due corresponds to the agreement between the customer and the company.
2. Recording of Accounts Receivable at PT Askrindo (Persero) of the Surakarta Branch Office
The accounts receivables are recorded when the company issues an invoice. The recording is carried out using the Askrindo Financial Management System (FMS). The system has the function of managing company financial data and reports related to Askrindo's company finances in the insurance business, such as setting foreign currency values and basic premium values or nominal values, as well as bookkeeping or making journals.
3. Classification of Accounts Receivable at PT Askrindo (Persero) of the Surakarta Branch Office
The company's accounts receivables are classified into two, based on the collectability of receivables and those included in the balance sheet of financial statements. Based on the collectability, the accounts receivables consist of Current, Non-Current, and Uncollectible accounts receivable. Meanwhile, the accounts receivables that are included in the balance sheet are premium receivables and other types of receivables.

4. Policies of Accounts Receivable Management at PT Askrindo (Persero) of the Surakarta Branch Office

On June 23, 2016, PT Askrindo issued the Decree of the Board of Directors No. 150/KEP/DIR/VI/2016 Appendix 81 related to PT Askrindo's Accounts Receivable Management Guidelines, which discusses accounts receivable management policies. The policies for managing accounts receivable at PT Askrindo are; (1) accounts receivable collection policy; (2) accounts receivable recovery policy; (3) receivable settlement policy; and (4) exit policy.

Evaluation of Accounts Receivable Management at PT Askrindo (Persero) of the Surakarta Branch Office

Based on the data analysis on how accounts receivables were managed at PT Askrindo (Persero) of the Surakarta Branch Office, the evaluation stage for the receivables management was carried out by comparing the guidelines for managing accounts receivable at the company against the implementation using descriptive analysis technique.

Evaluation of accounts receivable recognition at PT Askrindo (Persero) of the Surakarta Branch Office

Table 1. Comparison of company Accounts Receivable Recognition and its implementation at PT Askrindo (Persero) of the Surakarta Branch Office

The Decree of the Board of Directors No. 150/KEP/DIR/VI/2016 Appendix 81 on the Guidelines for the Management of Accounts Receivable	Implementation		Description	Result
	Yes	No		
Recognition of accounts receivables begins to take effect when the certificate/policy has been issued by the company and received by the service user/customer, in accordance with the points of agreement. agreement.	√		PT Askrindo (Persero) of the Surakarta Branch has recognized the accounts receivables after the issuance of a certificate/policy for each service taken by the customer/service user	Suitable

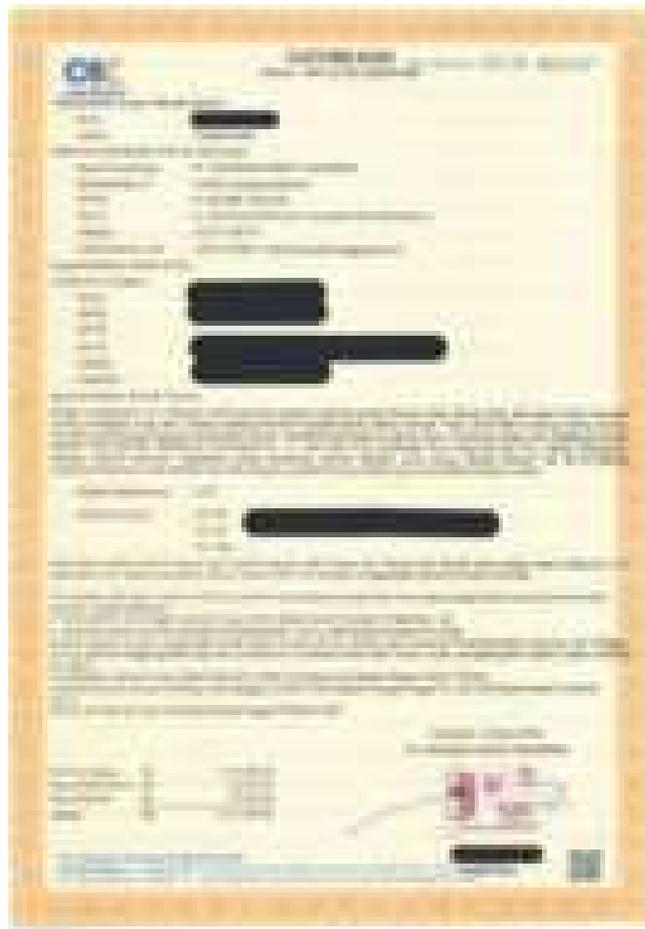


Figure 1. Insurance policy of PT Askrindo (Persero) of the Surakarta Branch Office
Source: PT Askrindo (Persero) of the Surakarta Branch Office



Figure 2. Insurance policy of PT Askrindo (Persero) of the Surakarta Branch Office
Source: PT Askrindo (Persero) of the Surakarta Branch Office

Recognition of accounts receivable at PT Askrindo (Persero) of the Surakarta Branch Office has been carried out properly and in accordance with the Guidelines for Management of Accounts Receivable set in the Decree of the Board of Directors No. 150/KEP/DIR/VI/2016 Appendix 81 that

the company has applied. The company recognizes accounts receivables after the certificate/policy is issued for each service that the customers use.

Evaluation of accounts receivable recording at PT Askrindo (Persero) of the Surakarta Branch Office

Table 2. Comparison of the company’s accounts receivable recording and its implementation at PT Askrindo (Persero) of the Surakarta Branch Office

The Decree of the Board of Directors No. 150/KEP/DIR/VI/2016 Appendix 81 on the Guidelines for the Management of Accounts Receivable	Implementation		Description	Result
	Yes	No		
Accounts receivables that have been recognized must be recorded using the applicable information system within the company which has gone through an internal audit process by a competent and independent party.	√		Accounts receivables have been recorded using the Askrindo Financial Management System (FMS).	Suitable



Figure 3. Askrindo Financial Management System (FMS)
Source: PT Askrindo (Persero) of the Surakarta Branch Office

Recording of accounts receivable at PT Askrindo (Persero) of the Surakarta Branch Office has been carried out properly and in accordance with the Guidelines for Management of Accounts Receivable following the Decree of the Board of Directors No. 150/KEP/DIR/VI/2016 Appendix 81 implemented by the company, in which trade receivables are recorded using the system that applies

within the company and at PT Askrindo (Persero) Surakarta Branch using the Askrindo Financial Management System (FMS).

Evaluation of accounts receivable classification at PT Askrindo (Persero) of the Surakarta Branch Office

Table 3. Comparison of the company’s accounts receivable classification and its implementation at PT Askrindo (Persero) of the Surakarta Branch Office

The Decree of the Board of Directors No. 150/KEP/DIR/VI/2016 Appendix 81 on the Guidelines for the Management of Accounts Receivable	Implementation		Description	Result
	Yes	No		
Accounts receivables are categorized into Current, Non-Current, and Uncollectible receivables.	√		Receivables are categorized as Current, Non-Current, and Uncollectible according to the deadline for billing each service.	Suitable



Figure 4. Balance sheet of financial report of PT Askrindo (Persero) of the Surakarta Branch Office
Source: PT Askrindo (Persero) of the Surakarta Branch Office

Classification of accounts receivable at PT Askrindo (Persero) of the Surakarta Branch Office has been performed properly following the Guidelines for Management of Accounts Receivable based on the Decree of the Board of Directors No. 150/KEP/DIR/VI/2016 Appendix 81. The company's receivables are classified into two, according to the collectability of receivables and those included in the balance sheet financial statements. Based on the collectability classification, the company's receivables consist of Current, Non-Current, and Uncollectible receivables. As for receivables included in the balance sheet financial statements comprise premium receivables and other receivables.

Evaluation of accounts receivable management policies at PT Askrindo (Persero) of the Surakarta Branch Office

Table 4. Comparison of the company's accounts receivable management policies and the implementation at PT Askrindo (Persero) of the Surakarta Branch Office

The Decree of the Board of Directors No. 150/KEP/DIR/VI/2016 Appendix 81 on the Guidelines for the Management of Accounts Receivable		Implementation		Description	Conclusion
		Yes	No		
Accounts Collection	Receivable	√		This is implemented by using the company's resources, namely billing directly to customers via social media or telephone and directly visiting the customer's company.	Suitable
Accounts Recovery	Receivable	√		This is done by rescheduling (extension of the accounts receivable payment period of 10 months).	Suitable
Accounts Settlement	Receivable		√	PT Askrindo (Persero) of the Surakarta Branch Office has not implemented the accounts receivables settlement policy, so more efforts are needed by the company to apply the related policy.	Not Suitable
Exit			√	PT Askrindo (Persero) of the Surakarta Branch Office has not implemented an exit policy so more efforts are required to accomplish it.	Not Suitable

The implementation of the account receivables management policy at PT Askrindo (Persero) Surakarta Branch has been quite good, where the collection and recovery of receivables policies have been well accomplished within the company. However, the accounts receivable settlement policy and exit policy could not be realized due to the Covid-19 virus outbreak which has made it difficult for companies to implement the receivable management policies into the implementation of receivables within the company.

Challenges Encountered and Efforts Made by PT Askrindo (Persero) of the Surakarta Branch Office

Due to the challenges that the company has faced, it also has made several efforts to anticipate the typical challenges in the future.

1. Challenges

The challenges in the evaluation of accounts receivable management at PT Askrindo (Persero) of the Surakarta Branch Office are associated with internal and external parties. Dealing with the internal party, which is PT Askrindo (Persero) of the Surakarta Branch Office, the challenges include an inadequate number of company employees in the Finance and General divisions that manage the accounts receivables and the limited knowledge of employees in the Finance division on the receivables management policy implemented by the company due to the WFH (Work From Home) program during the Covid-19 Pandemic. Meanwhile, the challenges from external parties (customers) include the customer's financial condition which continues to decline as a result of the Covid-19 pandemic, which has caused several customers to go out of business due to the lack of income from the business or company they are running; customers' failures in running their business or company; and unpleasant character of customers, such as being difficult to find when it is time to pay the bill, moving the location of residence without prior confirmation of PT Askrindo (Persero) of the Surakarta Branch Office. Some challenges are beyond human control, namely natural disasters that have never been predicted before, such as floods, earthquakes, and fires.

2. Efforts

Efforts have been made to overcome internal and external challenges. The efforts for dealing with the internal factors include providing training and counseling to employees regarding the proper management of accounts receivable following the guidelines for managing accounts receivables within the company, maximizing billing to customers, having the desire to increase human resources for finance and general departments, and optimizing the implementation of accounts receivable management policies. Meanwhile, the effort for coping with external factors is writing off uncollectible accounts because the problems are beyond human control.

CONCLUSION

Based on the description and discussion regarding the management of accounts receivable at PT Askrindo of the Surakarta Branch Office, several conclusions are drawn as follows.

1. Management of Accounts Receivable at PT Askrindo (Persero) of the Surakarta Branch Office includes the recognition, recording, classification, and management policy of accounts receivables. The accounts receivable management policies cover the accounts receivable collection policy, recovery policy, settlement policy, and exit policy.
2. The results of the evaluation of accounts receivable management to prevent possible losses to the company as a result of uncollectible accounts at PT Askrindo (Persero) of the Surakarta Branch Office conclude that not all the implementation follows the guidelines stated in the Decree of the Boards of Directors No. 150/KEP/DIR/VI/2016 Appendix 81 on the Guidelines for Management of Accounts Receivable. The results of the study have proven four points. First, the implementation of accounts receivable recognition has followed the guidelines and has been recognized after the issuance of an insurance certificate/policy. Second, the implementation of accounts receivable recording complies with the company's guidelines for managing accounts receivable recorded using the Askrindo Financial Management System (FMS). Third, the implementation of the accounts receivable classification is in accordance with the guidelines for managing accounts receivable, as indicated by classifying current, non-current, and uncollectible receivables. Fourth,

the implementation of the accounts receivable management policy is not compliant with the guidelines for managing accounts receivable, in which the company has not applied several policies according to the guidelines.

3. To overcome the challenges, PT Askrindo (Persero) of the Surakarta Branch Office can provide regular training and counseling to employees regarding how to manage accounts receivable properly in accordance with the Decree of the Board of Directors No. 150/KEP/DIR/VI/2016 Appendix 81 concerning the Guidelines for the Management of Accounts Receivable, maximizing the collection of receivables from customers, increasing human resources, and eliminating uncollectible receivables.

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Analysis of the Application of Tapping Box as an Effort to Monitor Restaurant Tax Revenue in Sukoharjo Regency

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ABSTRACT

This study aims at investigating the implementation of Tapping Box to monitor restaurant tax revenue, its effect, and its contribution to the Regional Original Revenue (*Pendapatan Asli Daerah/PAD*) in Sukoharjo Regency in 2018-2021, as well as the challenges and strategies in applying the Tapping Box to optimize the tax collection. This study was carried out using a descriptive, qualitative method. The data were gathered using interviews, observation, and literature review. The primary data were sourced from interviews while secondary data were obtained from the Regional Employment Agency (*Badan Kepegawaian Daerah/BKD*) of Sukoharjo Regency. The results of this study have indicated that the BKD of Sukoharjo Regency can realize a very high level of effectiveness. However, the Tapping Box application as an effort to monitor restaurant tax revenue has not been optimal so it has not given a significant contribution to the tax revenue. This study recommends that the BKD of Sukoharjo Regency carry out socialization and development programs, conduct tax gatherings, give rewards and sanctions, and increase the number of officers.

Keywords: monitoring; regional original revenue; restaurant tax; tapping box

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INTRODUCTION

A country can develop if adequate and reliable sources of income are available (Sinaga, 2017). In this regard, Law Number 6 of 2021 Article 3 mentions three sources of state revenue, namely tax revenue, non-tax state revenue, and grant receipts. Based on the collecting institutions, the taxes include central tax and regional tax.

Restaurant tax has the potential to increase along with a variety of culinary delights and technological developments, such as Go Food and Grab Food (Wahyuni, 2020). The Regional Regulation of Sukoharjo Regency Number 11 of 2017 states that the restaurant tax is implemented through a self-assessment system or direct payment by the taxpayer. The application of a self-assessment system that is not accompanied by efficient supervision will pose a risk of fraudulent acts by elements that can harm the local government.

The Regional Regulation of Sukoharjo Regency Number 28 of 2019 is issued to regulate the implementation of regional tax revenue online monitoring. Article 11 of the regulation states that in the context of supervising and controlling the online regional tax system, the regional government has the right to install monitoring devices in every taxpayer's business location. The monitoring device is known as Tapping Box. The Tapping Box is a transaction recording device that records transaction data in real-time from the cash register of business actors to the Regional Finance Agency (*Badan Keuangan Daerah/BKD*) server via the Global System for Mobile (GSM) network. BKD can find out the transactions in the restaurant directly every day.

Currently, Sukoharjo Regency uses 45 Tapping Boxes for three types of regional taxes, including 11 Tapping Boxes for restaurant tax, 24 Tapping Boxes for hotel tax, and 10 Tapping Boxes for entertainment tax. The focus of this research is on restaurant tax, because of the three types of regional taxes above, the restaurant tax is the biggest contributor to regional tax revenue.

Table 1. Realization of restaurant tax, hotel tax, and entertainment tax revenues in Sukoharjo Regency in 2021

No	Type of Tax	Realization of Tax Revenue	
1	Restaurant Tax	IDR	14,130,061,442
2	Hotel Tax	IDR	4,197,283,687
3	Entertainment Tax	IDR	1,044,441,593

Source: BKD of Sukoharjo Regency, 2022

The BKD of Sukoharjo Regency has recently applied the Tapping Box for monitoring the regional tax revenues. The device has been applied in this regency since 2019 but it is relatively short compared to other regions. In relation to the background above, this study aims to analyze the use of Tapping Box as an effort to monitor restaurant tax revenue. This study focuses on whether the use of Tapping Box can affect the effectiveness of restaurant tax revenue and how it contributes to the PAD of Sukoharjo Regency, as well as how are the challenges and the efforts of the BKD of the regency during the implementation of the device in optimizing the collection of restaurant tax.

Restaurant Tax

Article 11 of the Regional Regulation of Sukoharjo Regency Number 7 of 2011 explains the meaning of restaurant tax as a tax on services provided by restaurants. Excluded services are the services provided by restaurants whose sales value is less than IDR 1,000,000.00 (one million rupiahs) per month. Restaurant tax subjects are individuals or entities that buy food and/or drinks from restaurants while the object of restaurant tax is the service provided by the restaurant. The

restaurants cover restaurants; cafeterias; canteens; shops; bars; food and beverage street vendors; catering/catering services; and the like.

The restaurant tax rate, based on Article 15 of the Regional Regulation of Sukoharjo Regency Number 7 of 2011, is 10% (ten percent). The amount of restaurant tax payable is calculated by multiplying the rate by the basis for imposing restaurant tax, namely the amount of payment received or that should be received by the restaurant.

Regional Original Revenue (*Pendapatan Asli Daerah/PAD*)

Regional Original Revenue is the revenue originating from various regional original economic sectors so that it can be used as a barometer of the implementation of regional autonomy. Article 1 of the Law of the Republic of Indonesia Number 33 of 2004 states that PAD is regional income obtained from regional taxes; regional retribution; results of separated regional wealth management; and other official PAD in accordance with laws and regulations.

Tapping Box

Tapping Box is a business transaction recording device that is installed in the hotel tax, restaurant tax, parking tax, and entertainment tax areas. With this device, tax revenue from taxpayers will be identified in real-time. The application of the Tapping Box can increase taxpayer compliance in paying taxes (Pratiwi and Merkusiwati, 2019). This device is combined with the business owner's cash register (Larasati and Buga, 2020). Tapping Box is called a monitoring device because it can capture and record data on the results of purchase receipts made by tax subjects and then send the data to the BKD server. The results can be seen in the *Monitoring*.

The use of Tapping Boxes is supported by the Regional Regulation of Sukoharjo Regency Number 28 of 2019 in Article 11 explaining that the regional government has the right to install monitoring devices in every taxpayer's business area for monitoring and controlling the regional tax online system. The benefit of Tapping Box for taxpayers is that they can find out their income in real terms so that they can avoid fictitious internal reports (Fauzi *et al.*, 2022). Meanwhile for the Government, in the framework of tax collection, it can help increase transparency, accountability, effectiveness, and efficiency. The Tapping Boxes used include three types:

1. Web Service, which can record business transaction data for taxpayers using a server or cloud. Web service is installed for taxpayers who do not always print payment receipts (Bapenda Kabupaten Badung, 2015). The process of monitoring the taxpayer's business can be recognized in real-time.
2. Tapping Server, in the form of a black box installed on the taxpayer that prints the payment receipt. This device is installed between the cash register and the printer to record sales transaction data before the data are printed on a receipt by the restaurant.
3. Online POS, used for taxpayers who are still recording transactions manually and have not used a computer system for their transactions.

System Monitoring

Monitoring is defined as the process of collecting and analyzing information systematically and continuously about a program so that corrective actions can be taken to improve the program (Hikmat, 2010). Through monitoring, the progress of the process can be identified in determining steps toward continuous improvement. There are several types of monitoring or supervision that can be carried out, namely:

1. Internal and external supervision

- a. Internal supervision, which is carried out by people from agencies/units within the unit's environment.
- b. External supervision, which is carried out outside the agency/unit.
2. Preventive and repressive supervision
 - a. Preventive supervision, which is performed before the activity is carried out.
 - b. Repressive supervision, which is conducted after the activity has been carried out.
3. Direct and indirect supervision
 - a. Direct supervision, which is carried out by directly visiting the object being watched.
 - b. Indirect supervision, which is performed without visiting the object being watched.

Theory of Effectiveness

Kamus Besar Bahasa Indonesia (KBBI) or the Great Indonesian Dictionary defines “effective” as “being able to bring results, succeed, and have an effect”. In English, “effective” means “successful or precise”. The measurement of effectiveness can describe the local government's ability to realize the planned PAD compared to the target set based on the real potential of the region. The formula used is as follows:

$$Effectiveness = \frac{Realized\ Tax\ Revenue}{Tax\ Revenue\ Target} \times 100\%$$

Source: Halim, 2012

The level of effectiveness of regional financial management is given an assessment using the regional tax effectiveness ratio interval scale by Mahmudi (2016) with the following criteria presented in Table 2.

Table 2. Regional tax effectiveness ratio interval scale

No.	Percentage (%)	Category
1	> 100%	Very Effective
2	100%	Effective
3	90%-99%	Quite Effective
4	75%-89%	Less Effective
5	< 75 %	Ineffective

Source: Mahmudi, 2016

Contribution Theory

KBBI defines “contribution” as “a donation or gift which can take the form of action or material”. In English, “contribution” means “involvement or participation”. The measurement of contribution is used to measure how much can be donated from restaurant tax revenue to regional tax revenue. The formula used is as follows.

$$Contribution\ to\ Local\ Taxes = \frac{Total\ Realized\ Restaurant\ Tax\ Revenue}{Total\ Realized\ Local\ Tax\ Revenue} \times 100\%$$

$$Contribution\ to\ PAD = \frac{Total\ Realized\ Restaurant\ Tax\ Revenue}{Total\ Realization\ of\ Regional\ Original\ Revenue} \times 100\%$$

Source: Halim, 2012

Previous Research

Previous research is discussed to compare the focuses and the results of the previous studies and those of the present study. A review of previous studies is also intended to obtain references for further analysis. In addition, it aims to avoid presuming similarities with this study. The followings are the previous studies related to the theme raised in the current study.

Table 3. Similarities and differences of previous research and current research

No	Title	Similarities	Differences	
			Previous	Latest
1	Analysis of Restaurant Tax Effectiveness Before and After the Policy on Using Tapping Boxes in Karanganyar Regency (Sabella, S. S., 2020)	<ul style="list-style-type: none"> a. This study discusses the effectiveness and contribution of restaurant tax to PAD before and after using the Tapping Boxes. b. This study collected data through interviews, observation, and literature studies. c. This study applies a descriptive qualitative analysis. 	<ul style="list-style-type: none"> a. The research object is located in Karanganyar Regency in the 2016-2020 period. b. The discussion contains the procedure for installing the Tapping Boxes, instead of converging on the influence of monitoring. c. This study does not describe a real Tapping Box that has been installed in the restaurant. 	<ul style="list-style-type: none"> a. The research object is located in Sukoharjo Regency in the 2018-2021 period. b. The research focuses on Tapping Box for monitoring restaurant tax. c. This study describes the condition of the Tapping Boxes that have been installed in the restaurant.
2	The Effectiveness of Implementing the Tapping Box as Monitoring for Hotel Taxpayers at the Mojokerto Regency Regional Revenue Agency (Yusuf, Salsabila Nur Hajidah, 2020)	<ul style="list-style-type: none"> a. This study discusses the role of the Tapping Box in monitoring tax payments. b. The use of Tapping Boxes in this research is a policy in preventing manipulation by taxpayers. c. Supervision or monitoring carried out refers to the reporting of tax payments. 	<ul style="list-style-type: none"> a. This study measures the effectiveness of the Tapping Box implementation based on the number of increased tax payments by hotel taxpayers who are registered at BAPPEDA of Mojokerto. b. The research focuses on Hotel Tax. c. This study does not focus on the contribution of hotel taxes to PAD. 	<ul style="list-style-type: none"> a. This study measures the effectiveness based on the realization and target of restaurant tax revenue at the BKD of Sukoharjo. b. The research focuses on restaurant tax. c. This research focuses on the effectiveness and contribution of restaurant taxes to PAD.
3.	Analysis of Regional Tax Revenue before and after Monitoring - Based Tax Online in the Context of Increasing PAD Surakarta City (Wijayanti, A., & Aris, A., 2020)	<ul style="list-style-type: none"> a. This study analyzes the impact of local tax revenues before and after monitoring. b. The research method used is a descriptive qualitative analysis. c. The implementation discussed is based on field conditions for the Tapping Box implementation. 	<ul style="list-style-type: none"> a. The research focuses on restaurant tax, hotel tax, and parking tax. b. The data were analyzed using a non-parametric different test. c. The research was carried out at <i>Badan Pendapatan Pengelolaan Keuangan dan Aset Daerah/BPPKAD</i> or the Regional Financial and Asset Management Revenue Agency of Surakarta City. 	<ul style="list-style-type: none"> a. The research only focuses on restaurant tax. b. Data were not analyzed using non-parametric different tests. c. The research was conducted at the BKD of Sukoharjo Regency.

RESEARCH METHOD

This research uses quantitative research with descriptive analysis. The primary data were sourced from interviews and observations while the secondary data were obtained from the realization report of regional revenue for Sukoharjo Regency for the 2017-2021 Fiscal Year, the summary of the number of restaurants in Sukoharjo Regency in the last 5 years, and the summary of the number of restaurants that have installed Tapping Boxes.

Data collection was carried out by direct observation of the operation of the Tapping Boxes by the BKD of Sukoharjo Regency as the organizer, and an interview with the BKD based on a list of questions that had been prepared beforehand. Literature studies were carried out by examining various applicable regulations and previous research.

RESULTS AND DISCUSSION

Implementation of Tapping Boxes as an Effort to Monitor Restaurant Tax Revenue in Sukoharjo Regency

In order to monitor the implementation of self-assessment of tax revenues paid by taxpayers using the Tapping Boxes, the BKD of Sukoharjo Regency applies the following monitoring methods:

1. Preventive surveillance
 - a. Establishing regulations with systems, procedures, and work procedures;
 - b. Planning a budget for monitoring the Tapping Boxes; and
 - c. Distributing responsibility and authority in the implementation of monitoring.
2. Repressive oversight
 - a. Comparing the achievement and target of restaurant tax revenue during the Tapping Boxes and comparing the Tapping Boxes with the ongoing realization.
 - b. Identifying the causes of obstacles in implementation and determining solutions in dealing with these obstacles.

Three types of Tapping Boxes, including Web Service, Tapping Server, and Online POS, have been installed in Sukoharjo Regency. The BKD of Sukoharjo Regency has carried out socialization and installation of Tapping Boxes in stages for taxpayers since 2019 and the devices have been active since 2020. The devices have recorded taxes in 11 restaurants participating in monitoring and willing to install the Tapping Boxes. The data on the installation of Tapping Boxes are presented in Table 4.

Table 4. Data on the installation of tapping boxes in Sukoharjo Regency

No	Name of	Device	Status	Year of Installation
1	ES "M"	Online POS	Active	2020
2	PECEL "MS"	Online POS	Inactive	2020
3	AYAM GORENG "MKT"	Online POS	Inactive	2020
4	AYAM GORENG "MKP"	Online POS	Active	2020
5	MIE "SO"	Online POS	Active	2020
6	WAROENG "SS"	Online POS	Offline	2020
7	"SS" BEGAJAH	Online POS	Inactive	2020
8	GUDEG "A"	Online POS	Active	2020
9	BAKSO "AS"	Online POS	Inactive	2020
10	AYAM "MM"	Online POS	Active	2020
11	"SS&R" SOLO BARU	Tapping Server	Offline	2020

Source: BKD Sukoharjo Regency (data processed)

Table 4 shows that the Tapping Boxes have been used for 11 taxpayers' restaurants. 10 restaurants use Online POS while 1 restaurant uses Tapping Server. It is also identified that the monitoring has been carried out optimally for only five taxpayers, as indicated by "active" status. "Active" status indicates that the Tapping Box is in a good condition and the taxpayer has reported transactions on daily basis in real-time. "Inactive" status means that the restaurant has not reported the daily transactions. In other words, the Tapping Box has been inactive for up to seven days. The remaining two restaurants are "offline", signifying that the Tapping Box has been inactive for more than seven days. This can be attributed to the technical issue of the Tapping Box, which causes the device to be temporarily stopped. The BKD of Sukoharjo Regency will contact the vendor as the maintenance party if there is a technical problem with the device.

From the explanation above, it can be concluded that the actual installation of the Tapping Boxes in Sukoharjo Regency has not met the target set by the BKD. The BKD has installed 11 Tapping Boxes in restaurants, but only five Tapping Boxes have optimally supported monitoring.

The monitoring of restaurant tax using Tapping Boxes is adjusted to the type of device used. With the Web Service type, the transaction data are directly connected with the taxpayer's cloud in real-time. Web Service is provided for taxpayers who already have complex transaction systems and sophisticated computerized systems, so they usually have their own IT division. The following chart shows the performance mechanism of the Web Service.

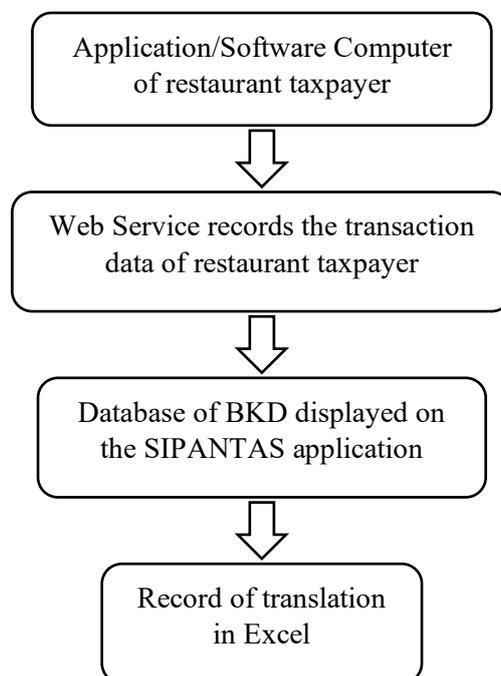


Figure 1. Performance mechanism of web service
Source: BKD of Sukoharjo Regency (data processed)

With the Tapping Server type, each sales transaction will first go through a black box-shaped device that is installed between the cash register and printer before printing the data in the form of a receipt. The following chart presents the performance mechanism of the Tapping Server.

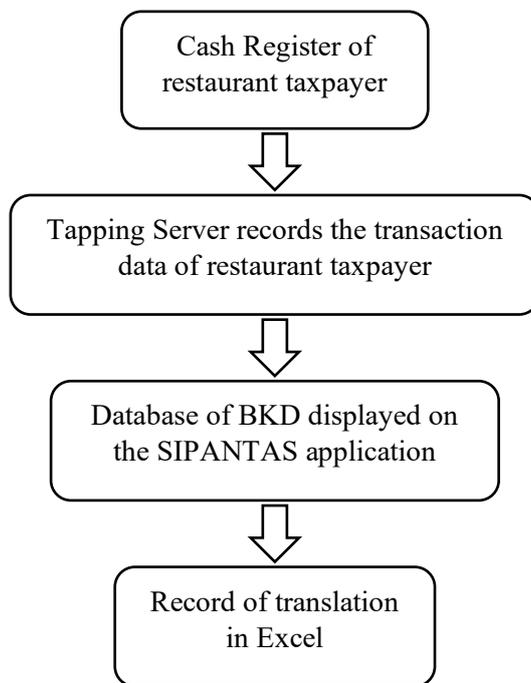


Figure 2. Performance mechanism of tapping server
 Source: BKD of Sukoharjo Regency (data processed)

The last type of Tapping Box is the Online POS. Online POS is a special type of tapping for taxpayers who still apply manual transactions and have not used their own cash registers and computer system. The following chart presents the performance mechanism of the Online POS.

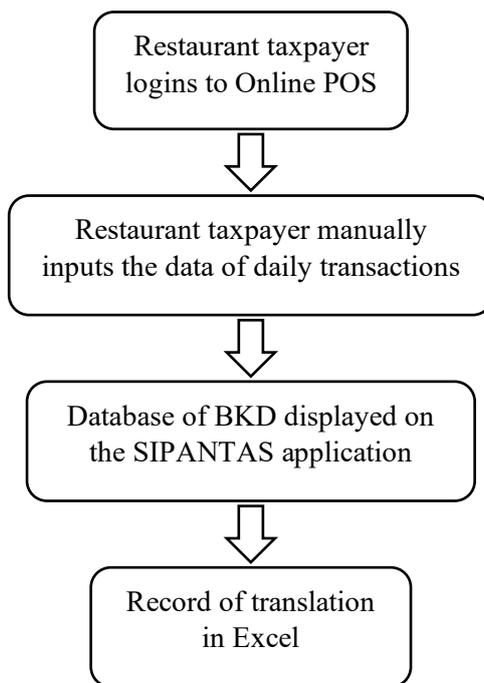


Figure 3. Performance mechanism of online POS
 Source: BKD of Sukoharjo Regency (data processed)

The record from the Tapping Box monitoring of taxpayer’s transaction is automatically connected with the Supervision System of Sukoharjo Regional Tax Transaction (SIPANTAS). SIPANTAS takes the form of a dashboard used by the BKD of Sukoharjo Regency to monitor present records of

taxpayer transactions. SIPANTAS displays a list of information on restaurant taxpayers which includes regional tax ID number (*Nomor Pokok Wajib Pajak Daerah/NPWP*), name of taxpayer, type of Tapping Box used, total last transaction, time of last transaction, and status of each Tapping Box owned.

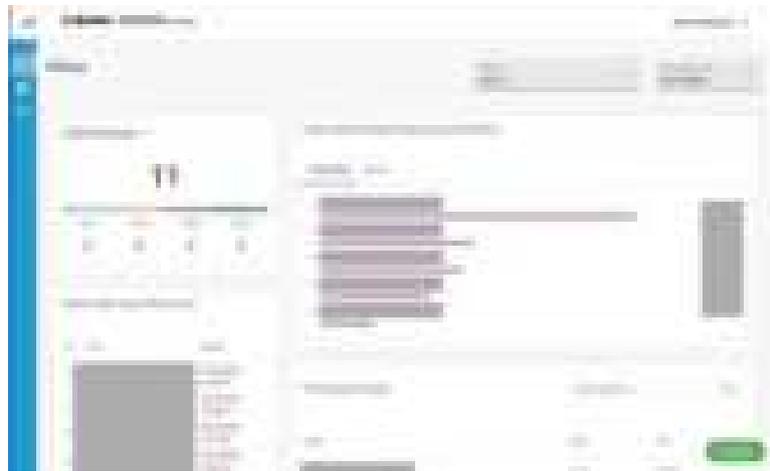


Figure 4. Display of the SIPANTAS application

Source: BKD of Sukoharjo Regency

The record resulted from the Tapping Box monitoring is not used as a basis for determining the amount of restaurant tax and is only used as a comparison. When a taxpayer makes a payment for restaurant tax, the BKD of Sukoharjo Regency will cross-check the reported turnover and the recorded turnover from the Tapping Box. If discrepancies are identified, the BKD will make a clarification. The follow-up to the clarification process is to decide on which turnover is the largest and issue an underpaid tax assessment letter (*Surat Ketetapan Pajak Daerah Kurang Bayar/SKPDKB*).

The Effectiveness of Restaurant Tax Revenue against the Targeted Restaurant Tax Revenue Budget in Sukoharjo Regency before and after the Implementation of the Use of Tapping Boxes

The effectiveness of restaurant tax revenue is a comparison between the realization of restaurant tax revenue and the targeted restaurant tax revenue that has been set. The following is the calculation of the effectiveness of restaurant tax revenue in Sukoharjo Regency for the 2018-2021 period.

Table 5. Effectiveness level of Sukoharjo Regency restaurant tax revenue for the 2018-2021 period

	Targeted Restaurant Tax Budget (IDR)	Restaurant Tax Realization (Rp)	Percentage of Effectiveness	Criterion
Before installation of Tapping Box				
2018	IDR 11,525,000,000	IDR 16,062,122,510	139.4%	Very Effective
2019	IDR 14,100,000,000	IDR 20,154,932,802	142.9%	Very Effective
After installation of Tapping Box				
2020	IDR 10,500,000,000	IDR 13,490,157,722	128.5%	Very Effective
2021	IDR 12,000,000,000	IDR 14,130,061,442	117.8%	Very Effective

Source: BKD Sukoharjo Regency (Data processed)

Table 5 presents that the effectiveness of the restaurant tax in Sukoharjo Regency reaches above 100%, exceeding the target. The average level of effectiveness of restaurant tax in Sukoharjo Regency is 132.2%. Before the Tapping Boxes are used, the effectiveness was higher than the level of

effectiveness after the devices are applied. This shows that the Tapping Boxes have not yet had a significant impact on restaurant tax revenue.

Table 6. Number of restaurant taxpayers in Sukoharjo Regency

No	Year	Number of Taxpayers
1	2018	224
2	2019	166
3	2020	166
4	2021	158

Source: BKD of Sukoharjo Regency (data processed)

Table 6 presents that the number of restaurant taxpayers in Sukoharjo Regency has decreased in 4 years. Compared to the data displayed in Table 5, it is obvious that the number of restaurant taxpayers is directly proportional to the effectiveness of restaurant tax revenue before and after the Tapping Boxes are installed. Apart from the point of view of total revenue, the number of restaurant taxpayers in 2021 is 158 and the data on restaurant taxpayers implementing the Tapping Boxes show 11 taxpayers. The resulting ratio is 11: 158 or the percentage is only around 7%. From the discussion above, it can be settled that although the restaurant tax receipt within a span of four years is classified as very effective, the use of the tapping boxes has not had much impact because relatively few taxpayers apply the devices.

Restaurant Tax Revenue Contribution to Regional Tax and Regional Original Revenue in Sukoharjo Regency before and after the Implementation of the Use of the Tapping Boxes

Restaurant tax contribution is a comparative value between the realization of restaurant tax revenue and the realization of regional tax and PAD. The higher the tax received, the greater the contribution of restaurant tax to regional tax and PAD revenues in Sukoharjo Regency. The following is the calculation of the contribution rate of restaurant tax revenue in Sukoharjo Regency for the 2018-2021 period.

Table 7. Contribution level of restaurant tax revenue of Sukoharjo Regency for the 2018-2021 period

Year	Local Original Income	Local Tax Revenue	Realization of Restaurant Tax	Contribution to Regional Taxes	Contribution to PAD
Before installation of Tapping Box					
2018	IDR 434,294,075,068	IDR 235,894,522,749	IDR 16,062,122,510	6.8%	3.7%
2019	IDR 458,746,824,869	IDR 262,419,139,461	IDR 20,154,932,802	7.7%	4.4%
After installation of Tapping Box					
2020	Rp 469,483,889,362	Rp 235,186,691,560	Rp 13,490,157,722	5.7%	2.9%
2021	Rp 528,264,139,902	Rp 234,425,731,615	Rp 14,130,061,442	6.0%	2.7%

Source: BKD of Sukoharjo Regency (data processed)

The data presented in Table 6 shows that the levels of contribution of restaurant tax to regional tax revenue and PAD of Sukoharjo Regency from 2018 to 2021 are fluctuating. In 2018 and 2019, before the Tapping Boxes are applied, the levels of contribution generated were higher than in 2020 and 2021, after the devices are used. On average, the contribution rate of restaurant tax to regional tax is 6.55% and the average contribution to PAD is 3.4%. The decreased contribution of restaurant tax is attributed to the Covid-19 pandemic and low revenue from restaurant tax compared to the receipt of other types of regional taxes, such as street lighting tax and tax on fees for the

acquisition of land and building rights (*Bea Perolehan Hak Atas Tanah dan Bangunan/BPHTB*), which have higher revenue.

Table 8. Comparison of contribution levels of restaurant tax, street lighting tax, and BPHTB tax to local taxes and PAD of Sukoharjo Regency for the 2018-2021 period

Year	Contribution of Restaurant Tax		Contribution of Street Lighting Tax		Contribution of BPHTB Tax	
	to Local Tax	to PAD	to Local Tax	to PAD	to Local Tax	to PAD
2018	6.8%	3.7%	34.6%	18.8%	32.3%	17.5%
2019	7.7%	4.4%	32.9%	18.8%	34.4%	19.7%
2020	5.7%	2.9%	35.3%	17.7%	37.5%	18.8%
2021	6.0%	2.7%	35.6%	15.8%	36.1%	16.0%

Source: BKD of Sukoharjo Regency (data processed)

The results of the analysis in Table 7 show a comparison between the contribution level of restaurant tax and the contribution level of street lighting tax and tax on land and building rights. The contribution rate of the street lighting tax and tax on the fees for the acquisition of land and building rights is still higher than the contribution level of the restaurant tax, as evidenced by a higher percentage value.

From the discussion above, it can be concluded that the contribution of restaurant tax to regional tax and PAD before and after the use of the Tapping Boxes shows is fluctuating. Tapping Boxes that are not made used optimally, the regional revenue has decreased due to the Covid-19 pandemic, and a lower percentage of contribution of restaurant tax than those of the other types of regional taxes signifies that the restaurant tax does not contribute optimally to boosting the regional tax revenue and PAD in Sukoharjo Regency.

Challenges and Efforts Made by the BKD of Sukoharjo Regency in Optimizing Restaurant Tax Collection after the Use of the Tapping Boxes

The challenges faced by the BKD of Sukoharjo Regency in applying the Tapping Boxes to monitor restaurant tax revenues include technical and non-technical aspects. The technical obstacles deal with limited supporting devices. The Tapping Boxes are often interrupted or error. The non-technical challenges can come from the taxpayers and the BKD. Those originating from the taxpayers include their uncomfortable feeling because they are under continuous monitoring, lack of taxpayers' awareness of the importance of paying taxes, and a number of taxpayers who are not yet technologically literate. The obstacle attributed to the BKD is the lack of officers who control the monitoring.

To overcome the challenges in monitoring restaurant tax revenue using the Tapping Boxes, the BKD of Sukoharjo Regency makes several efforts. The BKD repairs the error or damaged Tapping Boxes to overcome the technical obstacles by working with partners. The BKD also gives warnings and sanctions to the taxpayers based on the applicable laws and directly checks the damaged Tapping Boxes through door-to-door visits. To cope with the con-technical challenges, the BKD carries out patrol activities although without a particular schedule.

CONCLUSION

Based on the results of the study and the discussion, this study concludes that the application of Tapping Boxes as an effort to monitor the restaurant tax revenue in Sukoharjo Regency is not optimal, as evidenced by the fact that only five of 10 Tapping Boxes installed are active, while four Tapping Boxes are inactive and two devices are offline. The effectiveness level before and after the application of the Tapping Boxes on the realization of restaurant tax revenue in Sukoharjo Regency is very effective, even though the devices have not had a significant impact on boosting the level of restaurant tax revenue in the regency. The contribution levels of restaurant tax to the regional tax and PAD in Sukoharjo Regency in the 2018-2021 period are fluctuating and are considered low. This is because the Tapping Boxes have not been able to run at optimal level, the revenue has decreased due to the Covid-19 pandemic, and other types of regional taxes give higher contribution than the restaurant tax. The application of Tapping Boxes in Sukoharjo Regency faces both technical and non-technical challenges and these obstacles need solution so that the planned targets can be achieved.

To optimize the application of Tapping Boxes to monitor restaurant tax revenue in Sukoharjo Regency, it is suggested that the BKD carry out massive socialization on the installation of Tapping Boxes to taxpayers, coordinate with the KPP (*Kantor Pelayanan Pajak/Tax Office*) Pratama of Sukoharjo Regency to have more accurate taxpayer data, hold a tax gathering with taxpayers to appreciate them and build a positive integration to increase taxpayers' awareness about the importance of paying taxes, give rewards to restaurant taxpayers who comply their tax obligations, monitor the Tapping Boxes, give instructions to taxpayers to activate the devices, and give strict sanctions to taxpayers who do not comply with the regulations in force. In addition, for further research is suggested to use realized taxpayer income as a variable in comparing how effective the role of the Tapping Boxes is in increasing restaurant tax.

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Analysis of Trends and Phenomena of Motor Vehicle Tax Revenue in Kendal Regency (2017-2021)

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ABSTRACT

This study aims to analyze the trends and phenomena that occur in Motor Vehicle Tax (MVT) revenue in Kendal Regency. This study applies a descriptive, qualitative method. The results of the research have shown that MVT acceptance tends to fluctuate. The increase in MVT revenue is attributed to the success of the Kendal Regency Regional Revenue Management Unit (*Unit Pengelolaan Pendapatan Daerah/UPPD*) in carrying out its policy and service strategies. Meanwhile, the decline is due to an increase in open unemployment, the Work from Home (WFH) policy, a reduction in service hours, delays in offline outreach, the non-operation of several UPPD services, and a lack of community participation in responding to the MVT relief program.

Keywords: local tax revenue; motor vehicle tax; tax realization

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INTRODUCTION

Directorate General of Fiscal Balance (*Direktorat Jenderal Perimbangan Keuangan*) (2015) Law of the Republic of Indonesia Number 28 of 2009 concerning Regional Taxes and Regional Levies in Part Two Articles 3 and 4 states that MVT is a tax imposed by an individual or corporate taxpayer on ownership and/or control of motorized vehicles, covering all wheeled vehicles and trailers used on all types of land and water roads with GT 5 to GT 7 and driven by motors or other equipment that functions to convert certain energy resources into motorized vehicle propulsion, including heavy and large equipment that uses wheels and motors that are not permanently attached and motorized vehicles that are operated in waters.

Central Bureau of Statistics (*Badan Pusat Statistik/BPS*) (2021) states that the number of motorized vehicles in Kendal Regency in 2021 reached 539 thousand. This growth has caused the number of MVT taxpayers to increase as well. This will give a positive impact on local tax revenues if taxpayer compliance with the MVT is high. Based on the target and realization of regional income managed by BAPENDA (*Badan Pengelola Pendapatan Daerah/Regional Revenue Agency*) of Central Java for the 2021 period, it is known that the largest regional revenue receipts are from MVT, which is 58.78% of the total regional income at UPPD (*Unit Pengelolaan Pendapatan Daerah/Regional Revenue Service Unit*) of Kendal Regency (BAPENDA Central Java, 2021). For this reason, UPPD of Kendal Regency is required to be able to maximize the potential of Regional Tax revenues in Kendal Regency. However, the Covid-19 pandemic outbreak has had an impact on a decrease in MVT revenue in Kendal Regency. This study aims to analyze the trends and phenomena that occur in the Motor Vehicle Tax (MVT) revenue in Kendal Regency by using the trend formula, namely the percentage of realized MVT revenue for the current year to the realization of MVT revenue for the base year so that a trend of increasing, decreasing, or fluctuating/rising is obtained.

Putri, Gloria S (2020) has reported that the World Health Organization (WHO) announced the emergence of the Covid-19 virus in December 2019 in Wuhan, China, and officially declared the virus a global pandemic on March 12, 2020. To handle the Covid-19 pandemic, the government issued Government Regulation of the Republic of Indonesia Number 21 of 2020 concerning Large-Scale Social Restrictions (*Pembatasan Sosial Berskala Besar/PSBB*) in the Context of Accelerating the Handling of Covid-19 on March 31, 2020. This policy caused many people to stop carrying out activities or work outside their homes so that many companies, trade centers, tourist attractions, transportation services, schools, and other institutions could not operate normally. This greatly impacted people who lose their jobs and reduced the level of the community's economy. This background made the writer interested in researching the trends and phenomena of MVT acceptance in Kendal Regency (2017-2021).

Adhitya et al., (2021) conducted research by predicting an increase or decrease in MVT in Indonesia until 2025 using the Autoregressive Integrated Moving Average (ARIMA) forecasting technique. The results of this study indicate that Indonesia experienced an increase in the unemployment rate each year due to the Covid-19 pandemic. From 2021 to 2025, it is predicted that there is an increase in the unemployment rate of 0.05% or around 6.9 million people from the 2021 workforce in Indonesia. This is certainly relevant to the research conducted by the author. However, the current study is different from the previous study in terms of the use of trend analysis to calculate the increase or decrease in MVT revenue. Trend analysis is chosen because the process is faster and it is easier to understand by not requiring a lot of related variables in the calculations.

Tanan et al., (2021) conducted research with the results of the Jayapura City Government implementing a strategy to overcome the decline in MVT revenue due to the Covid-19 pandemic, namely by carrying out social activities and tax counseling through printed media, non-printed media, and social media; application of information technology systems based on the National Identity

Number (*Nomor Induk Kependudukan/NIK*) and Family Card (*Kartu Keluarga/KK*); coordination with related units, mobile tax services via the One-stop Administration Services Office (*Sistem Administrasi Manunggal Satu Atap/SAMSAT*) Bus, payments via e-SAMSAT at Bank Papua Automatic Teller Machines (ATMs) and SAMSAT Corner at Mall Jayapura and exemption or elimination of MVT fines both before and during the Covid-19 pandemic according to the specified time. This is also discussed in this study regarding the renewal of MVT strategies, innovations, and incentives implemented by the UPPD of Kendal Regency to cope with the decline in MVT revenues due to the Covid-19 pandemic, which includes MVT services and incentive policies stipulated by the Central Java Governor Regulation.

RESEARCH METHOD

The data used in this study are the primary data sourced from interviews with the UPPD of Kendal Regency, supported by secondary data sourced from documentation, literature studies, and official sites on online media. At the planning stage, a qualitative descriptive method was applied by observing the phenomena happening in Kendal Regency, namely trends and phenomena towards MVT acceptance at the UPPD of Kendal Regency in 2017-2021. In the analysis and discussion stage, the data were processed using trend analysis, which is the trend of increasing or decreasing data with the percentage comparison of the current year to the base year. The results of this analysis can be used as one of the guidelines for an agency in determining policy in the next period. The conclusion was drawn after the planning, data collection and analysis, and discussion were carried out and a summary of the research results was determined.

RESULTS AND DISCUSSION

Arsitandya (2020) states that a trend is a movement in which there is a tendency to increase or decrease in data from several periods with the percentage of the current year's data to the base year's data. Based on this definition, the following formula is determined.

$$\text{Trend} = \frac{\text{Current Year Data}}{\text{Base Year Data}} \times 100\%$$

The calculation of this trend is first determined by the base year data by determining the first year of all periods analyzed or the year that shows the most normal conditions among other years. The calculation produces three trends, including an increasing trend, a decreasing trend, and fluctuations. Therefore, the calculation of the trend of MVT revenue in 2017-2021 can be determined using the following formula.

$$\text{Tren} = \frac{\text{MVT}_n}{\text{MVT}_0} \times 100\%$$

Description:

Trend : Trend of MVT revenue

MVT_n : Current year data of MVT revenue

MVT₀ : Base year data of MVT revenue

Based on the formula above, data on the realization of MVT revenue and trends in MVT revenue are presented in the following table.

Table 1. Realization of data and revenue trends of MVT for 2017–2021

Year	Realization of MVT Revenue (Rp)	Trend of MVT Revenue (%)
2017	95,854,739,525.00	100
2018	103,296,776,875.00	108
2019	106,989,068,600.00	112
2020	105,818,021,025.00	110
2021	108,692,179,900.00	113

Source: Documents of the UPPD of Kendal Regency

Overall, the amount of MVT revenue in Kendal Regency in 2017-2021 tends to fluctuate. Table 1 shows that the amount of MVT revenue in 2018-2019 has consistently increased. The MVT revenue increased by 8% in 2018 and by 4% in 2019. The revenue decreased by 2% in 2020 and increased by 3% in 2021.

The UPPD of Kendal Regency applied Door to Door (D2D) method and monitoring when distributing the Annual Income Tax Notification Letter (*Surat Pemberitahuan Pajak/SPT*). Based on the results of interviews with taxpayers, it is identified that the main factor in the decline in the level of MVT receipts is the decline in the community's economic level due to job loss. The large number of companies that choose to close their businesses causes workers to lose their jobs due to the termination of employment. People who lose their jobs due to a lack of jobs are called open unemployment.

Table 2. Data on the number of open unemployment and realization of MVT receipts in 2017–2021

Year	Open Unemployment	Realization of MVT Revenue (Rp)
2017	23,892	95,854,739,525.00
2018	29,611	103,296,776,875.00
2019	31,863	106,989,068,600.00
2020	40,314	105,818,021,025.00
2021	40,298	108,692,179,900.00

Source: <https://kendalkab.bps.go.id>

Central Bureau of Statistics (*Badan Pusat Statistik/BPS*) (2021) conducted an open unemployment data survey in Kendal Regency and concluded that the number of open unemployed consistently increased in 2017-2020 but decreased in 2021. This is certainly not in line with the information of taxpayers that open unemployment is the main factor in the decline in MVT revenue.

The increase in receipts in 2018 and 2019 was the success of the UPPD of Kendal Regency in implementing its policy and service strategies. The UPPD has intensified the MVT outreach to the community and worked together with third parties, including youth organizations and farmer groups, so that information about MVT can be distributed to all Kendal Regency people. Apart from that, the UPPD of Kendal Regency also offers a number of services as follows.

1. SAMSAT Induk or Main SAMSAT

SAMSAT Induk is the Main SAMSAT or Superior SAMSAT that is located at the UPPD office of Kendal Regency and oversees various other SAMSAT services in Kendal Regency. SAMSAT Induk is still implementing conventional services, where taxpayers have to visit registration, verification, payment, and delivery counters. Even though this conventional service is somewhat complicated because taxpayers have to make copies of files, fill out forms manually, and pay in cash, SAMSAT Induk remains a favorite place for taxpayers because it provides the most complete services, such as annual MVT payments, 5 year MVT payments, changing the license plate color, changing the domicile of the owner, and changing the shape of the vehicle.

2. SAMSAT Keliling (SAMKEL) or Mobile SAMSAT

Infotomotif (2021) states that SAMSAT Keliling (Mobile SAMSAT) is a special service for paying 1 yearly MVT. This SAMKEL is considered to be very effective because it applies the pick-up ball method, namely by visiting the service points that are distributed and the locations that are far from the main UPPD/SAMSAT service center using the SAMKEL car. With this mobile service, people whose location is far from the SAMSAT Induk service center can make their annual MVT payments more easily. This SAMKEL has an operational location and operating schedule that does not change.

3. SAMSAT PATEN

SAMSAT is an auxiliary SAMSAT or subordinate of the SAMSAT Induk. The purpose of having SAMSAT PATEN is the same as SAMKEL, which is to provide convenience for 1 yearly MVT service to people whose location is far from the SAMSAT Induk service center and it takes more time and effort to get to the SAMSAT Induk. The difference between SAMKEL and SAMSAT PATEN is in the place of operation. To operate, SAMKEL uses SAMKEL cars, which can move around every day based on the schedule of places and times, while SAMSAT PATEN is placed at the Weleri Regency Office on a patent basis and cannot move to other locations and changes the schedules. The UPPD of Kendal Regency established SAMSAT PATEN Weleri on July 30 2019. This location was selected because Weleri Sub-district is a strategic area with good economic activity when compared to other sub-districts. This area is visited by many residents from other sub-districts because there are tourist attractions, large markets, stations, schools and others as well as areas that are not too close to the SAMSAT Induk service office.

4. SAMSAT Door to Door (D2D)

Prayitno (2021) explains that SAMSAT Door to Door is a strategy carried out by the UPPD of Kendal Regency to increase MVT revenue by conducting door-to-door visits to taxpayers through third parties, such as youth organizations and farmer groups in a village to remind taxpayers by submitting SPT MVT that the time for collecting the MVT for the taxpayer has exceeded the due date. However, in this D2D activity, taxpayers cannot pay their obligations directly to third parties, but they must go directly to the SAMSAT Induk service office to make payment.

5. SAMSAT Car Free Day (SAMSAT CFD)

Ma'sum (2020) states that in order to achieve the target of receiving MVT, the UPPD of Kendal Regency opens SAMSAT CFD services every Sunday at 06:00–09:00 Western Indonesian Time (*Waktu Indonesia Barat/WIB*) in front of the Kendal City Police Station. That way, taxpayers can pay and extend the annual MVT at any time, even on Sundays. Just like SAMKEL and SAMSAT Malam, SAMSAT CFD operates using a fleet of SAMSAT cars.

6. New Sakpole application

Lokerstreet (2021) states that the New Sakpole is an application developed to help taxpayers in Central Java Province pay MVT online more easily, quickly, and simply without having to come directly to the UPPD/SAMSAT office of Kendal Regency. This application has several features, such

as registration containing the identity of a motorized vehicle, payment of annual MVT bills, application for e-certification of STNK, information, guides, and contacts for the New Sakpole application.

Based on the monitoring results of the UPPD of Kendal Regency for taxpayers who are in arrears of MVT obligations, the factor that causes many taxpayers to be in arrears of their MVT obligations, which contributes to a decrease in the decline in MVT revenue, is the large number of people who become openly unemployed. Central Bureau of Statistics (*Badan Pusat Statistik/BPS*) (2020) also states that the number of open unemployed in 2020 has increased dramatically compared to previous years. Based on the in-depth interviews with the UPPD of Kendal Regency, it turns out that there are several factors that have caused a decrease in MVT revenue in 2020, as follows.

1. The policies of WFH and a reduction in service hours
Toha, Moh (2021) WFH policy as an effort to break the chain of Covid-19 transmission. WFH has limited the Human Resources (HR) in the UPPD of Kendal Regency to serve taxpayers. With limited human resources, the UPPD has reduced its service hours. With the reduction in service hours, the community is limited in the time for paying MVT directly at the location.
2. Delays in direct socialization of MVT
Due to the lack of human resources for the UPPD of Kendal Regency and the limitations of the community in holding meetings, the UPPD of Kendal Regency cannot carry out MVT socialization directly (offline) and this results in the less optimal achievement of the target. The UPPD has solved this problem by intensifying MVT socialization online such as by using Instagram and Twitter. However, this socialization does not contribute to optimal results. This is evidenced by data as of June 2022, the official Instagram only reaches 670 followers and Twitter only reaches 762 followers out of ± 791 thousand productive age residents in Kendal Regency (Badan Pusat Statistik, 2021).
3. Some services are not operating
In addition to reduced working hours, the existence of the WFH has also caused several services, including SAMKEL and SAMSAT CFD services, to temporarily not operate due to a lack of human resources. DDTNEWS (2021) reported that the decline in MVT revenue in Kendal Regency was due to the non-operational factors of several services. The Covid-19 pandemic has raised a number of obstacles such as high unemployment, limited human resources, limited SAMSAT fleets, problems with leasing, and many company closures.
4. Increase in the open unemployment rate
Noviandri (2021) reported that the soaring high number of open unemployment in Kendal Regency in 2020 compared to previous years, which amounted to 36%, was one of the factors that caused a decrease in MVT revenues. A large number of job vacancies has had an impact on the Termination of Employment Rights for workers, causing high unemployment rates. The high unemployment rate contributes to a decline in the level of the community's economy and causes many taxpayers to be in debt in paying MVT.
5. The lack of community participation in MVT relief program
Budiyanto (2020) states that the provincial government is making efforts to increase MVT acceptance, namely by issuing Central Java Governor Regulation Number 44 of 2020 concerning the Provision of MVT Relief for the People of Central Java, that MVT relief is aimed at individual taxpayers or business entities experiencing delays in MVT payments. Provisions for applying for MVT relief are public transportation vehicles for people and/or public transportation of goods that experience late payments as of September 30, 2020, with the following provisions for the relief rates.

Table 3. Reduction rates based on vehicle units

Vehicle Units	Reduction Rates (%)
5	10
6-10	12
11-20	14
Vehicle Units	Reduction Rates (%)
21-50	16
51-100	18
More than 100	20

Source: Regulation of the Governor of Central Java Number 44 of 2020

Based on the realization in the field, the implementation of MVT relief in Kendal Regency is ineffective due to the lack of participation of individual taxpayers or business entities that have delayed the MVT payments for public transportation of people and/or public transportation of goods. The minimal participation of taxpayers is due to the filing process which takes a long time and is complicated. The taxpayers have to submit the data to the UPPD of Kendal Regency and then the UPPD submits the the data to BAPENDA of Central Java Province with a copy to the Governor. In addition, the application is not always accepted. This is what makes taxpayers not interested in applying for MVT relief.

Based on the results of interviews with the Head of the MVT Section, only four units of taxpayer participants applying for MVT relief were unable to fulfill the provisions based on the Central Java Governor Regulation, namely a minimum of five units. In the end, the taxpayers who filed for the relief canceled the submission. The lack of socialization of MVT relief is also the cause of this program being less attractive to the public. The author did not find digital socialization (via the internet, online, radio broadcasts, and social media), The statement of the Head of the MVT Section that socialization of this program to taxpayers was not conducted due to the Covid-19 pandemic that was followed with the restrictions on meeting activities and a lack of human resources.

In 2021, the UPPD of Kendal Regency began implementing several strategies to cope with the decline in MVT revenues in 2020 as follows.

1. Re-operation of the services of the UPPD of Kendal Regency
The government began to provide leeway for the community to do activities outside the home in 2021 so that the community can return to work considering that cases of Covid-19 have begun to decline. With this flexibility, the UPPD of Kendal Regency has started to re-operate its several services, including SAMKEL and SAMSAT CFD.
2. Establishment of 2 SAMSAT PATEN service points
At first, the UPPD of Kendal Regency established PATEN SAMSAT in Weleri. Then, during the Covid-19 pandemic, the UPPD of Kendal Regency established two PATEN SAMSAT service points, at the office of Boja Sub-district in the southeastern part of the Kendal Regency area on September 6, 2021, and at the office of Sukorejo Sub-district in the southwestern tip of Kendal Regency area on October 19, 2021.
3. Opening of the SAMSAT Malam (SALAM) service
Like SAMKEL, the SAMSAT Malam (SALAM) service, which was launched on March 6, 2021, is intended to help make it easier for taxpayers to arrange an annual MVT. The difference lies in the location and operational schedule. The SAMSAT Malam (SALAM) operates only on Saturdays from 6 p.m. to 9 p.m. in front of the Kendal City Sector Police Office (*Kepolisian Sektor/POLSEK*). This

service is held at night to anticipate if any taxpayers cannot pay the MVT in the morning, afternoon, and evening due to their work or other interests at that time. SALAM also operates using the same SAMSAT car as SAMKEL and SAMSAT CFD. Media Siaga Online (2021) reported that based on the statement of the Head of MVT of the UPPD of Kendal Regency that the activities of people who work during the day make them reluctant to pay their MVT so that the innovation of the SALAM program can increase taxpayers' awareness and acceptance of MVT at the UPPD of Kendal.

4. Reward program

As a form of reward or appreciation for taxpayers who are obedient and compliant in paying taxes, the UPPD of Kendal Regency/SAMSAT launched the Gebyar Tax Prize program for the period of December 22-31 2021. This program is intended to appreciate taxpayers and motivate them to comply with MVT payments. This program is carried out by lucky drawing every day at 9 a.m. and 10:30 a.m. based on the vehicle number plates of taxpayers who have paid the MVT in that period. With various prizes, such as souvenirs (helmets, umbrellas, mugs, and flasks) and vouchers of up to 25% for the vehicle, home, and personal accident insurance from Jasaraharja Putera.

5. Elimination of MVT administrative sanctions

Legal Documentation and Information Network of Central Java Province (*Jaringan Dokumentasi dan Informasi Hukum Provinsi Jawa Tengah*) (2021) The Central Java Governor Regulation Number 5 of 2021 concerning the Exemption of MVT Administrative Sanctions for the residents of Central Java Province was issued to address the conditions of the Covid-19 pandemic which affected the ability of the community to fulfill their obligation to pay MVT. Exemption from MVT administrative sanctions is aimed at individual taxpayers, business entities, or government agencies that have not paid MVT. Therefore, the taxpayers are only subject to the MVT principal without any sanctions for the delay. The period for the implementation of the exemption from administrative sanctions for the MVT is four months after the promulgation of this Governor Regulation, namely from May 6, 2021, to September 6, 2021 (Ihsan, 2021).

CONCLUSION

The trend of MVT revenue in Kendal Regency in 2017-2021 tends to fluctuate. The highest increase occurred in 2018 by 8% while the decrease occurred in 2020 by 2%. The increase in MVT revenues in 2018-2019 was due to the success of the UPPD of Kendal Regency in carrying out policy and service strategies, including the SAMSAT Induk, SAMKEL, PATEN SAMSAT, D2D SAMSAT, CFD SAMSAT, and the New Sakpole application. The decline in MVT receipts in 2020 was due to an increase in open unemployment, the WFH policy, reduced service hours, delays in direct (offline), the non-operation of several UPPD of Kendal Regency services, and lack of community participation in responding to the MVT relief program. The increase in MVT revenue in 2021 was due to the re-operation of services at the UPPD of Kendal Regency, the establishment of two SAMSAT PATEN and SAMSAT Malam service points, the reward program, and the elimination of MVT administrative sanctions.

Based on these conclusions, the authors provide recommendations, including simplification of the process of submitting an MVT relief program aimed at individual taxpayers or business entities in Central Java experiencing delays in MVT payments for public transportation of people and/or public transportation of goods to lighten the burden of the community. In addition, improving services and maximizing the UPPD programs, such as expanding MVT socialization, can be carried out directly or through electronic media, such as radio broadcasts, adding accounts on the Facebook and YouTube platforms and collaborating with official social media accounts of other agencies and influencers as an

effort increase in MVT acceptance at the UPPD of Kendal Regency during the Covid-19 pandemic. The government should consistently make an effort to increase MVT revenue and taxpayers should provide feedback on policies and programs issued by the government by participating in MVT socialization and increasing awareness of their tax obligations.

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GUIDELINES FOR AUTHOR

AKUMULASI: Indonesian Journal of Applied Accounting and Finance

A. Writing format

1. Manuscript is typed using Cambria font.
2. Manuscript is written in a quarto paper size (A4), with upper, below, left, and right margins of 2 cm.
3. The front page of the manuscript includes the title, author's name, institution, country, and email of the corresponding author.
4. The Result of Turnitin Checking (20%) and Author's Statement Letter must be included.
5. All pages are given sequential numbers, including the pages containing references and appendices.
6. Footnotes, headers, and footers are used for additional information about the content (not for providing supplementary information about the author and title of the article).
7. Manuscript is prepared following the template provided by the AKUMULASI: Indonesian Journal of Applied Accounting and Finance available on Paper Template.

B. Manuscript organization

1. **TITLE.** The title should be straightforward, clear, and informative. This section is presented in Cambria 12; 1.15 Space; Capitalize Each Word; Bold; Centered.
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3. **ABSTRACT.** The abstract is composed of a maximum of 250 words, while keywords are composed of 3-5 words (in alphabetical order). The abstract contains the main issues, objectives, methods, research results, and implications. The abstract title is presented in the Cambria 12; 1.15 Space; UPPERCASE; Bold; Centered. The abstract body is written in Cambria 11; 1.15 Space; Sentence case; Justified. Meanwhile, the keywords are typed with the Cambria 11; 1.15 Space; Sentence case; Left.
4. **INTRODUCTION.** This section describes the background on issues, problems, urgency, research novelty, research rationalization, research objectives and contributions, and literature review. For a research article, the literature review details a synchronization of theoretical frameworks, reviews of previous research, and hypothesis development. Meanwhile, for a conceptual article, the problems/issues are discussed in the Introduction. The Introduction and References are presented in uniform writing format: 1) TITLE-INTRODUCTION, RESEARCH METHOD, etc: Cambria, 12; Space 1.15; UPPERCASE; Bold; Justified; and 2) the body of the article: Cambria, 11; Space 1.15; Sentence case; Justified.
5. **RESEARCH METHOD.** This section presents the research design, scope, data collection techniques, and analysis techniques.
6. **RESULTS AND DISCUSSION.** This section presents the results of the research analysis, describes the results of data processing and logical interpretation of findings, as well as links them to relevant reference sources (can be completed with tables, graphs/pictures, or charts).

7. **CONCLUSION.** This section provides a brief summary of the research results and discussions that address the research objectives and presents certain methodological or procedural difficulties (beyond the researcher's control) as well as practical and theoretical recommendations that are useful for further research.
8. **REFERENCES.** The minimum number of references is 20 (primary reference is recommended), published in the past 10 years. The references only include the works cited in the body of the article. The citations and references are written based on the APA 7th Edition Style (American Psychological Association). To help compile references, please use the Mendeley application tool.

C. Tables and Figures

The following is the format for tables and figures:

1. The title of the table is written above the table with Cambria 11; 1.15 Space; Sentence case; Left. Information in the table is typed with 1 Space, a horizontal line for the first line (table subtitle), and the last line, without a vertical line.
2. The title of the figure (picture) is presented below the picture with Cambria 11; 1.15 Space; Sentence case; Centered. The figure is prepared in printable form (not cropped).
3. Sources of tables and figures must be listed.
4. The titles of tables and figures are numbered sequentially from 1 to the last.

D. References (the APA 7th Edition Style)

Example :

In-text citation

Cocoa is one of the functional foods in Madiun (Ariyantoro *et al.*, 2019). The research by Widodo *et al.* (2019) has concluded the need for an environmentally friendly approach to preventing bad pollution, particularly by increasing the awareness of public and business actors in managing liquid waste by creating an integrated wastewater treatment system.

Reference list citation

- Ariyantoro, A. R., Anam, C., Kawiji, K., Minardi, S., Zulfa, F., Purnomo, D., ... Widiatmoko, C. (2019). Pengembangan produk coklat couverture dengan penambahan pangan fungsional di Desa Randualas Kecamatan Kare Kabupaten Madiun. *PRIMA: Journal of Community Empowering and Services*, 3(2), 43-38. <https://doi.org/10.20961/prima.v3i2.37835>
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Print Authored Book

Ghozali, I. (2009). *Aplikasi analisis multivariate dengan program SPSS*. Badan Penerbit Universitas Diponegoro.

Online Newspaper Article

Ricky, M. (2020, September 28). Tak efektif, Pemkot Solo turunkan target pemasangan alat monitoring pajak hotel dan restoran. *Solopos.com*. <https://www.solopos.com/tak-efektif-pemkot-solo-turunkan-target-pemasangan-alat-monitoring-pajak-hotel-dan-restoran-1083391>

Law or Regulation

Standar Akuntansi Pemerintahan, Peraturan Pemerintah Nomor 71 Tahun 2010 (2010). JDIH BPK RI. <https://peraturan.bpk.go.id/Home/Details/5095/pp-no-71-tahun-2010>

Online Dissertation From a Database

Wati, T. Z. (2020). *Analisis penerimaan pajak restoran sebelum dan sesudah penggunaan tapping box sebagai Pendapatan Asli Daerah Kota Metro tahun 2015—2019* [Tugas Akhir, Universitas Sebelas Maret]. UPT Perpustakaan Universitas Sebelas Maret. <https://digilib.uns.ac.id/dokumen/detail/80624/Analisis-Penerimaan-Pajak-Restoran-Sebelum-dan-Sesudah-Penggunaan-Tapping-Box-sebagai-Pendapatan-Asli-Daerah-Kota-Metro-Tahun-2015-2019>



7th edition

Common Reference Examples Guide

This guide contains examples of common types of APA Style references. Section numbers indicate where to find the examples in the *Publication Manual of the American Psychological Association* (7th ed.).

More information on references and reference examples are in Chapters 9 and 10 of the *Publication Manual* as well as the *Concise Guide to APA Style* (7th ed.). Also see the [Reference Examples](#) pages on the APA Style website.

Journal Article (Section 10.1)

Edwards, A. A., Steacy, L. M., Siegelman, N., Rigobon, V. M., Kearns, D. M., Rueckl, J. G., & Compton, D. L. (2022). Unpacking the unique relationship between set for variability and word reading development: Examining word- and child-level predictors of performance. *Journal of Educational Psychology*, 114(6), 1242–1256. <https://doi.org/10.1037/edu0000696>

Online Magazine Article (Section 10.1)

Thomson, J. (2022, September 8). Massive, strange white structures appear on Utah's Great Salt Lake. *Newsweek*. <https://www.newsweek.com/mysterious-mounds-great-salt-lake-utah-explained-mirabilite-1741151>

Print Magazine Article (Section 10.1)

Nicholl, K. (2020, May). A royal spark. *Vanity Fair*, 62(5), 56–65, 100.

Online Newspaper Article (Section 10.1)

Roberts, S. (2020, April 9). Early string ties us to Neanderthals. *The New York Times*. <https://www.nytimes.com/2020/04/09/science/neanderthals-fiber-string-math.html>

Print Newspaper Article (Section 10.1)

Reynolds, G. (2019, April 9). Different strokes for athletic hearts. *The New York Times*, D4.

Blog Post (Section 10.1)

Rutledge, P. (2019, March 11). The upside of social media. *The Media Psychology Blog*.
<https://www.pamelarutledge.com/2019/03/11/the-upside-of-social-media/>

Authored Book (Section 10.2)

Kaufman, K. A., Glass, C. R., & Pineau, T. R. (2018). *Mindful sport performance enhancement: Mental training for athletes and coaches*. American Psychological Association.
<https://doi.org/10.1037/0000048-000>

Edited Book Chapter (Section 10.3)

Zelege, W. A., Hughes, T. L., & Drozda, N. (2020). Home-school collaboration to promote mind-body health. In C. Maykel & M. A. Bray (Eds.), *Promoting mind-body health in schools: Interventions for mental health professionals* (pp. 11–26). American Psychological Association.
<https://doi.org/10.1037/0000157-002>

Online Dictionary Entry (Section 10.3)

American Psychological Association. (n.d.). Internet addiction. *In APA dictionary of psychology*. Retrieved April 24, 2022, from <https://dictionary.apa.org/internet-addiction>

Report by a Group Author (Section 10.4)

World Health Organization. (2014). *Comprehensive implementation plan on maternal, infant and young child nutrition*. https://apps.who.int/iris/bitstream/handle/10665/113048/WHO_NMH_NHD_14.1_eng.pdf?ua=1

Report by Individual Authors (Section 10.4)

Winthrop, R., Ziegler, L., Handa, R., & Fakoya, F. (2019). *How playful learning can help leapfrog progress in education*. Center for Universal Education at Brookings. https://www.brookings.edu/wp-content/uploads/2019/04/how_playful_learning_can_help_leapfrog_progress_in_education.pdf

Press Release (Section 10.4)

American Psychological Association. (2020, March 2). *APA reaffirms psychologists' role in combating climate change* [Press release]. <https://www.apa.org/news/press/releases/2020/03/combating-climate-change>

Conference Session (Section 10.5)

Davidson, R. J. (2019, August 8–11). *Well-being is a skill* [Conference session]. APA 2019 Convention, Chicago, IL, United States. https://irp-cdn.multiscreensite.com/a5ea5d51/files/uploaded/APA2019_Program_190708.pdf

Dissertation From a Database (Section 10.6)

Horvath-Plyman, M. (2018). *Social media and the college student journey: An examination of how social media use impacts social capital and affects college choice, access, and transition* (Publication No. 10937367). [Doctoral dissertation, New York University]. ProQuest Dissertations and Theses Global.

Preprint Article (Section 10.8)

Latimier, A., Peyre, H., & Ramus, F. (2020). *A meta-analytic review of the benefit of spacing out retrieval practice episodes on retention*. PsyArXiv. <https://psyarxiv.com/kzy7u/>

Data Set (Section 10.9)

O'Donohue, W. (2017). *Content analysis of undergraduate psychology textbooks* (ICPSR 21600; Version V1) [Data set]. Inter-university Consortium for Political and Social Research. <https://doi.org/10.3886/ICPSR36966.v1>

Film or Video (Section 10.12)

Docter, P., & Del Carmen, R. (Directors). (2015). *Inside out* [Film]. Walt Disney Pictures; Pixar Animation Studios.

TV Series Episode (Section 10.12)

Dippold, K. (Writer), & Trim, M. (Director). (2011, April 14). *Fancy party* (Season 3, Episode 9) [TV series episode]. In G. Daniels, H. Klein, D. Miner, & M. Schur (Executive Producers), *Parks and recreation*. Deedle-Dee Productions; Fremulon; 3 Arts Entertainment; Universal Media Studios.

Webinar (Section 10.12)

Kamin, H. S., Lee, C. L., & McAdoo, T. L. (2020). *Creating references using seventh edition APA Style* [Webinar]. American Psychological Association. <https://apastyle.apa.org/instructional-aids/tutorials-webinars>

YouTube Video (Section 10.12)

Above The Noise. (2017, October 18). *Can procrastination be a good thing?* [Video]. YouTube. <https://www.youtube.com/watch?v=FQMwmBNNOnQ>

Song or Track (Section 10.13)

Nirvana. (1991). *Smells like teen spirit* [Song]. On *Nevermind*. DGC.

Radio Broadcast (Section 10.13)

Hersher, R. (2020, March 19). *Spring starts today all over America, which is weird* [Radio broadcast]. NPR. <https://www.npr.org/2020/03/19/817237429/spring-starts-today-all-over-america-which-is-weird>

Podcast Episode (Section 10.13)

Santos, L. (Host). (n.d.) *Psychopaths and superheroes* (No. 1) [Audio podcast episode]. In *The happiness lab with Dr. Laurie Santos*. Pushkin Industries. <https://www.happinesslab.fm/season-2-episodes/episode-1>

Infographic (Section 10.14)

American Psychological Association. (n.d.). *Data sharing* [Infographic]. <https://www.apa.org/pubs/journals/>

[data-sharing-infographic.pdf](#)

PowerPoint From a Classroom Website (Section 10.14)

Mack, R., & Spake, G. (2018). *Citing open source images and formatting references for presentations* [PowerPoint slides]. Canvas@FNU. <https://fnu.onelogin.com/login>

Tweet (Section 10.15)

Obama, B. [@BarackObama]. (2020, April 7). *It's World Health Day, and we owe a profound debt of gratitude to all our medical professionals. They're still giving* [Tweet]. Twitter. <https://twitter.com/BarackObama/status/1247555328365023238>

Open Educational Resource (Section 10.16)

Fagan, J. (2019, March 25). *Nursing clinical brain*. OER Commons. Retrieved January 7, 2020, from <https://www.oercommons.org/authoring/53029-nursing-clinical-brain/view>

Webpage (Section 10.16)

Chandler, N. (2020, April 9). *What's the difference between Sasquatch and Bigfoot?* howstuffworks. <https://science.howstuffworks.com/science-vs-myth/strange-creatures/sasquatch-bigfoot-difference.htm>

Webpage on a News Website (Section 10.16)

Machado, J., & Turner, K. (2020, March 7). *The future of feminism*. Vox. <https://www.vox.com/identities/2020/3/7/21163193/international-womens-day-2020>

Webpage With a Retrieval Date (Section 10.16)

Center for Systems Science and Engineering. (2020, May 6). *COVID-19 dashboard by the Center for Systems Science and Engineering (CSSE) at Johns Hopkins University (JHU)*. Johns Hopkins University & Medicine, Coronavirus Resource Center. Retrieved May 6, 2020, from <https://coronavirus.jhu.edu/map.html>





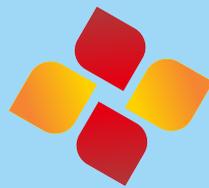
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