

Transparency of Regional Budget and Expenditure (APBD) through the Optimization of E-Budgeting Implementation

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ABSTRACT

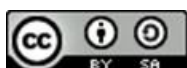
The implementation of budgetary reform in local government budgeting is often viewed as lacking a structured system. This is marked by low transparency and accountability in the management of local budgets. Financial management systems that contradict the principles of good governance necessitate transparency and accountability in all areas of government. The advent of e-budgeting is evidence of the utilization of e-government programs in Indonesia. E-budgeting is expected to be a solution for enhancing transparency and accountability in local budget management. With e-budgeting, the public can more easily access information about budget allocations and their usage. Public participation is also anticipated to increase, allowing for more effective oversight of local government budgets. This transparency not only supports the improvement of financial management at the local level but also contributes to the enhancement of public service quality. Therefore, the implementation of e-budgeting is expected to strengthen good governance and increase public trust in local governments. Active public participation and high transparency are key to realizing a more efficient and accountable local budget management system.

Keywords: Budget Optimization; Regional Budget (APBD); Transparency

INTRODUCTION

Entering the reform era, the development of political democratization and decentralization of the government system has brought new breakthroughs in bureaucratic activities in Indonesia. Not only focused on political policies that are strongly linked to the role of central administrators, policies regarding the preparation and allocation of regional government budgets have also become a public administration study that is starting to receive attention, both from formal government institutions, the community and the role of non-governmental institutions/ organizations, especially when Good Governance is the main guideline in carrying out government tasks. Regional budgets are often referred to as APBD (Regional Revenue and Expenditure Budget). APBD is a statement of regional income and expenditure plans within a certain period (1 year). Initially the function of the APBD was as a guide for regional governments in managing regional finances for one period.

Entering the reform era, Indonesia experienced fundamental changes in various aspects of governance, including the development of political democratization and the decentralization of the government system. Reform brought great hopes for creating a more responsive, transparent, and accountable government. One of the significant breakthroughs from this reform process is decentralization, which involves delegating some powers from the central government to regional governments. Decentralization aims to bring decision-making closer to the communities who are more familiar with their local conditions and to reduce regional dependence on the central government (Setiawan, 2018).



Decentralization and political democratization not only altered the dynamics between the central and regional governments but also triggered significant changes in bureaucratic activities in Indonesia. Regional governments, which previously played more of a role as implementers of central policies, now have greater authority to design and implement policies according to their specific regional needs. Policies that were once highly centralized are now being adjusted to local contexts through more inclusive planning processes (Nugroho, 2020). One of the most notable aspects of decentralization is the preparation and allocation of regional government budgets, known as APBD (Regional Revenue and Expenditure Budget). APBD is a financial document that outlines all regional income and expenditure plans for a fiscal year. This document serves not only as a financial planning tool but also as a reflection of regional development priorities and the commitment of regional governments to meet community needs (Susanto, 2019).

Initially, APBD functioned primarily as a technical guide for regional governments in managing regional finances for a fiscal period. However, with increasing demands for transparency and public accountability, the function of APBD has expanded. It is now seen as a crucial instrument in realizing the principles of Good Governance, which emphasize transparency, participation, accountability, effectiveness, and efficiency in public resource management (Hartono, 2017).

Good Governance itself has become the primary guideline in the execution of government tasks during the reform era. The principles of Good Governance require regional governments to focus not only on achieving development goals but also on how these processes are carried out. In this framework, APBD plays a central role as a tool for controlling and overseeing the use of public funds. The APBD preparation process must involve various stakeholders, including the community, Regional Representative Council (DPRD), and non-governmental organizations (NGOs) representing public interests (Pratama, 2021).

In preparing the APBD, regional governments face the challenge of balancing development needs with the financial capabilities of the region. The preparation of APBD must be based on in-depth analysis of regional needs, the potential revenue that can be optimized, and the development priorities that need to be addressed. On the other hand, budget allocation must be carried out with principles of efficiency and effectiveness to ensure that every expenditure positively impacts community welfare (Saputra, 2022).

Additionally, public participation in the APBD preparation process is also a crucial aspect in enhancing the legitimacy of budgetary policies. Through broader participation, the community can express their aspirations and needs, which can then be accommodated in the regional budget plan. This not only improves the quality of planning but also strengthens the relationship between regional governments and the public, and fosters public trust in the government (Hadi, 2019).

The increasingly complex functions of APBD also require more stringent oversight mechanisms. Oversight of APBD implementation is conducted by various parties, including the DPRD, the Audit Board of the Republic of Indonesia (BPK), and the public. This oversight aims to ensure that the budget is executed according to plan and to detect and prevent any misuse of public funds (Kurniawan, 2020).

In the context of decentralization, APBD becomes a highly significant political, economic, and social instrument. On one hand, APBD reflects the fiscal policies of regional governments, which directly relate to the stability and economic growth of the region. On the other hand, APBD also reflects the commitment of regional governments to achieving sustainable and equitable development (Yuliana, 2021).

Thus, in this reform era, APBD serves not only as a financial planning document but also as a tool to drive broader changes in governance. Through APBD, regional governments are expected to be more responsive to community needs, more transparent in the use of

public funds, and more accountable in carrying out government tasks. This is part of the effort to realize good governance, ultimately contributing to more equitable and sustainable welfare across Indonesia (Basri, 2021).

LITERATURE REVIEW

Analysis of the Implementation of E-Budgeting in Realizing Transparency and Accountability of Regional Governments According to the Characteristics of Good Governance. Transparency of the APBD through electronical devices (E-Budgeting) which is developed through the E-Government application provides the community with the opportunity to actively participate in government activities, especially in responding to budget preparation and participating in determining society's budget necessities, where the community has the right to participate in formulating the budget list and determining appropriate budget needs to be included in the budget.

It is inevitable that theoretical understanding often conflicts with the reality that occurs. The Budget Advocacy and Monitoring Group has revealed government budget "malpractice" which is characterized by unresponsive policies, such as inconsistent planning and budgeting policies, low allocation of funds for public services, and large operational costs compared to services. However, this can still be addressed positively, complex budgets can be made more transparent by publishing posters and budget calendars and holding public hearings 2015 budget. As the International Budget Project notes, the involvement of citizens in the implementation of budget work (including analysis, advocacy and budget transparency) can be a powerful way to force governments to be accountable.

Sistem Informasi According to Laudon and Laudon (2012; 15), information systems can technically be defined as "a set of interrelated components that collect (or retrieve), process, store, and distribute information to support decision making and control in an organization".

An Information system is a set of interrelated components to collect, process, store and distribute information, to support decision making and supervision in an organization. In addition to supporting the decision-making process, coordination, and supervision, information systems can also help managers and employees analyze problems, visualize complex things and create new products.

Information systems consist of components called building blocks consisting of:

1. Input Block

Input represents data that enters the information system. The input in question is the method and media to capture the data to be entered, which can be in the form of basic documents.

2. Model Block

This block consists of a combination of procedures, logic, and mathematical models that will manipulate input data and data stored in the database in a certain way to produce the desired output.

3. Output Block

The product of the information system is output which is quality information and documentation that is useful for all levels of management and all system users.

4. Technology Block

Technology is the "tool box" in the information system. Technology is used to receive input, run models, store and access data, produce and send output and help control the system as a whole. Technology consists of 3 (three) main parts, namely technicians (brainware), software, and hardware.

5. Database Block

Data in the database needs to be organized in such a way that the information produced is of high quality. A good database organization is also useful for the efficiency of its storage capacity. The database is accessed or manipulated using a software package called DBMS (Database Managements System).

6. Control Block

Many things can damage an information system, such as natural disasters, fire, temperature, water, dust, fraud, system failures themselves, inefficiency, sabotage, and so on. Several controls need to be designed and implemented to ensure that things that can damage the system can be prevented or if errors do occur, they can be immediately resolved quickly.

Systems Analysis

According to Hanif Al Fatta (2007;44), system analysis is "A problem-solving technique that breaks down component parts by studying how well those component parts work and interact to achieve their goals".

The main tasks of system analysis include:

1. Determining the scope of the system.
2. Collecting facts.
3. Analyzing facts.
4. Communicating the findings through a system analysis report.

To build or develop an information system, an investigation and analysis must be carried out regarding the reasons for the idea to build or develop an information system. In developing the information system, there are several important things that must be considered and analyzed. Two of them are cost analysis and analysis of the needs of a system to be developed.

- a. Cost analysis is an analysis of cost resources, both costs for development and costs for operating an information system.
- b. The analysis of needs includes an analysis of the speed, accuracy, and security of information processing owned by the old system and the new system to be developed.

The system needs analysis is intended to produce specific system needs. For that purpose, the system needs analysis must determine the specific needs of the system to be developed.

System Design

After the system analysis stage is completed, the system analysis has obtained a clear picture of what needs to be done. This stage is called system design.

According to Al Fatta (2007; 44), "System design is a complementary problem-solving technique (with system analysis) that reassembles component parts into a complete system, hopefully an improved system".

System design is an interactive process through which needs are translated into a "blueprint" for building software. In principle, the blueprint describes a comprehensive view of the software. System design is the depiction, planning, and sketching or arrangement of several separate elements into a complete and functional unit.

The purpose of the design is to produce a model or representation of the entity that will then be built. Information system development is a process or procedure that must be followed to carry out all steps in analyzing, designing, implementing, and maintaining information systems. System design can be divided into two parts, namely general system design and detailed system design. System design in general is also called conceptual or logical design or macro design. Detailed system design is also called physical system design or internal design.

System design is one of the steps in problem-solving techniques where the components that form a system are combined to form a complete system unit.

The result of System Design or system design is a picture of a system that has been improved. The technique of System Design includes the process of adding, removing, and changing components from the original system. System Analysis is usually done in making System Design. Thus, system design can be concluded as follows:

The stage after analysis of the system development cycle.

1. Definition of functional requirements.
2. Preparation for implementation design.
3. Describes how a system is formed.
4. Which can be in the form of depictions, planning and making sketches or arrangements of several separate elements into a complete unit that has a function.
5. Including configuring the software and hardware components of a system.

The system design stage has two main purposes or objectives, namely:

1. To meet the needs of system users.
2. To provide a clear picture and complete design to computer programmers and other engineers involved.

Specifically for this second purpose, system design is more focused on detailed system design, namely the creation of a clear and complete design to be used later for creating computer programs. To achieve this goal, system analysis must be able to achieve the following goals:

1. The system must be useful, easy to understand and easy to use later. This means that data must be easy to capture or identify, methods must be easy to apply and information must be easy to produce and easy to understand and use.
2. The system design must be able to support the company's main objectives as defined in the system planning stage which is continued in the system analysis stage.

Object Oriented Analysis and Design

Object-oriented analysis is an approach that aims to develop a model that describes how a computer software works to meet a set of user-defined requirements. Object-oriented analysis, like conventional analysis methods, builds an analysis model that describes the information, functions, and behavior of an object. (Pressman, 2005; 572).

Object-oriented design is divided into two main activities, namely system design and object design. System design creates a product architecture, defining a series of "layers" that achieve a particular system function and identifying the classes encapsulated by the subsystems in each layer. In addition, system design considers the specifications of three components: user interface, data management functions, and tasks (Pressman, 2005; 603).

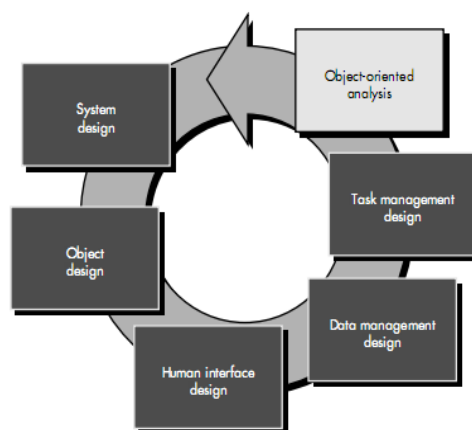


Figure 2.3 Object-Oriented Design (Pressman, 2001; 611)

According to Pressman, (2001; 336), there are several design method activities in software design, namely:

1. Data design

Transforming the information domain model created during analysis into the structure that will be needed to implement the software. Objects and data relationships defined in the entity relationship diagram (ERD) and detailed data content described in the data dictionary, become the basis for data design activities.

2. Architectural design

Determining the relationship between the main structural elements of the program. The design representation is a modular framework of a computer program that can be obtained from the analysis models and subsystem interactions specified in the analysis model.

3. Interface design

Interface design describes how the software communicates which is divided into 3 parts, namely:

- a. How the software communicates within itself.
- b. How the software communicates with systems that interoperate / interconnect with it.
- c. How the software communicates with the humans who use it.

The interface implements the flow of information (eg data and or control) thus, data and control flow diagrams provide the information needed for interface design.

4. Component / procedural design

Transforming the structural elements of the program architecture into a procedural description of the software components. In an ideal world, procedural specifications are needed to specify the details of the algorithms to be expressed.

UML (*Unified Modelling Language*)

UML is an excellent tool that can greatly improve the quality of system analysis and design and therefore can help create high-quality information systems. By using UML in the iterative cycle of system analysis, it can achieve a higher understanding between the Business team and the IT team regarding the system requirements and the processes that need to occur in the system to meet these requirements. Each iteration gets a more detailed appearance in the system design until the objects and their relationships in the system are clearly visible, as well as a more precise definition in the UML document (Kendall and Kendall, 2011; 309).

According to Munawar (2005; 17), the UML method is a unity of modeling developed by Booch to become very famous with the name of the Design Object Oriented method. This method makes the analysis and design process into four iterative stages, namely:

1. Identification of classes and objects.
2. Identification of the semantics of the relationship between objects and classes.
3. Interface details.
4. Implementation.

UML is one of the tools/models for designing object-oriented software development. UML also provides a standard for writing a blueprint system, which includes business process concepts, writing classes in specific programming languages, database schemas, and components needed in a software system. In addition, with UML, documentation can be done such as; requirements, architecture, design, source code, project plan, tests, and prototypes. Although UML has provided quite a lot of diagrams that can help define an application, it does not mean that all of these diagrams will be able to answer the existing problems.

UML diagram types and UML diagram classification version 2.0 can be seen in the following table:

Table 2.1 UML Diagram Types [Munawar, 2005; 23]

Diagram	Kegunaan	Turunan
Activity	Perilaku prosedural dan parallel	Sudah ada di UML 1
Class	Class, Fitur, dan relasinya	Sudah ada di UML 1
Communication	Interaksi diantara objek, Lebih menekankan ke Link	Diagram kolaborasi UML 1
Component	Struktur dan koneksi dari komponen	Sudah ada di UML 1
Composite Structure	Dekomposisi sebuah class saat Runtime	Baru untuk UML 2
Deployment	Penyebaran/instalasi ke klien	Sudah ada di UML 1
Interaction Overview	Gabungan antara activity & sequence Diagram	Baru untuk UML 2
Object	Contoh konfigurasi instance	Tidak resmi ada di UML 1
Package	Strukture hierarki saat kompilasi	Tidak resmi ada di UML 1
Sequence	Interaksi antar objek. Lebih menekankan pada urutan	Sudah ada di UML 1
State Machine	Bagaimana event mengubah sebuah Objek	Sudah ada di UML 1
Diagram	Kegunaan	Turunan
Timing	Interaksi antar objek. Lebih menekankan pada waktu	Baru untuk UML 2
Use Case	Bagaimana user berinteraksi dengan sebuah sistem	Sudah ada di UML 1

According to Dennis, et al (2005; 30) there are two main types of diagrams in UML, namely:

1. Structure diagram

Structure diagrams are used as an example to describe the relationship between classes. Among them are class diagrams, object diagrams, package diagrams, deployment diagrams, component diagrams and composite structure diagrams.

2. Behavior diagrams

Behavior diagrams can be used to describe interactions between people (actors) and objects that are designated the same. Behavior diagrams include using activity diagrams, sequence diagrams,

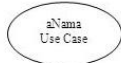
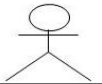


communication diagrams, interaction overview diagrams, timing diagrams, behavior state machines, protocol state machines and use case diagrams.

Diagram Use Case (Use Case Diagram)

According to Hamim Tohari, (2014; 47), use case is a description of the function of a system from the user's perspective. Use case works by describing the typical interaction between users (called actors) of a system with its own system through a story of how a system is used. The sequence of steps that explain between users and systems is called a scenario. Each scenario describes an event. Each sequence is initiated by a person, another system, hardware or time sequence. Thus, in short, it can be said that use case is a series of scenarios that are combined together by the general purpose of the user.

The use case diagram describes what activities are carried out by a system from an external observation perspective, the problem is what is done, not how to do it.

For more details, see the following image:

Nama Elemen	Notasi
Use Case	
Actor	
Relasi Include	
Relasi Extend	

Database

According to Abraham Silberschatz, (2011), Database Management System is A database management system (DBMS) is a collection of interrelated data and a set of programs to access the data. The collection of data, usually referred to as a database, contains information relevant to a company. The main purpose of a DBMS is to provide a way to store and retrieve database information that is both convenient and efficient.

Database systems are designed to manage large bodies of information. Data management involves both defining structures for storing information and providing mechanisms for manipulating information. In addition, the database system must ensure the security of the stored information, even if the system crashes or attempts unauthorized access. If data must be shared among multiple users, the system must avoid the possibility of anomalous results. Because information is so important in most organizations, computer scientists have developed a large body of concepts and techniques for managing data.

TRANSPARENCY

In line with the ongoing democratization process, the public as stakeholders have the right to know the government administration agenda, including clear calculations between budget amounts and budget allocations. Budget evaluation should not only be carried out by official government institutions (BPKP). In this case, the community also has the right to participate in responding to the government's performance in the process of preparing and allocating regional budgets. This factor is what encourages regional budget transparency to

the public, and one of them is budget transparency through electronic data applications/ Government, better known as E-Budgeting.

The implementation of E-Budgeting supports transparency in the preparation of planning, discussion, management and supervision of the APBD through facilities IT/Information Technology. The importance of regional governments implementing budget transparency and accountability in the era of regional autonomy can be seen in two ways, namely as a form of government accountability to the people regarding the allocation of funds from people's taxes and efforts to improve management and good governance and reduce opportunities for collusion and corruption. and nepotism (KKN). In the context of public accountability, local governments are expected to be able to optimize budgets efficiently and effectively to improve community welfare. The budget process that has been agreed between regional governments is the mandate of the people.

This is a challenge to show that as the party responsible for the "people's interests" the regional government must position itself in the right position. However, the reality regarding community participation in the APBD transparency process is still low. This can be proven in the Solo area. Where the discussion of the Development Planning Deliberations (Musrenbang) and the Regional Medium Term Development Plan (RPJMD) for the City of Solo for 2010-2015, which have been submitted to the DPRD, is still ongoing. IJPA-The Indonesian Journal of Public Administration Volume 1 | Number 1 | May 2015

This leaves several problems, one of which is the low level of absorption of the Solo City Regional Revenue and Expenditure Budget (APBD), which only absorbed 33 percent of the total 2010 APBD until the third quarter. And after further examination, the obstacle is the lack of community participation which causes the implementation of the APBD to not run optimally. According to Najmuddin, "absorbing (spending) the APBD is an "easy" matter, but how can the City Government not forget about community participation in it."

Concept of Regional Revenue and Expenditure Budget (APBD)



Figure 1. APBD Structural Chart

The Regional Revenue and Expenditure Budget (APBD) is the annual financial plan of regional governments in Indonesia which is approved by the Regional People's Representative Council (DPRD). The APBD is determined by Regional Regulation (PERDA). The APBD budget year covers a period of one year, from January 1 to December 31. APBD consists of:

1. The revenue budget consists of:

- a. Regional Original Income (PAD), which includes regional taxes, regional levies, results from regional wealth management and other revenues.
- b. Balancing Fund section, which includes Profit Sharing Funds, General Allocation Funds (DAU) and Special Allocation Funds (DAK).
- c. Other legitimate income such as grant funds or emergency funds.
2. Expenditure budget, which is used for carrying out government tasks in the region.
3. Financing, namely any revenue that needs to be repaid and/or expenditure that will be repaid, both in the relevant budget year and the following budget year.
4. APBD components can also be depicted as in the chart below

components APBD can also be depicted as in the chart below



Gambar 2.2 Komponen APBD

Functions of the Regional Revenue and Expenditure Budget (APBD):

- a. Authorization function, meaning that the regional budget is the basis for realizing income and expenditure in the year concerned. Without being budgeted in the APBD, an activity has no power to be implemented.
- b. Planning function, meaning that the regional budget becomes a guide for management in planning activities for the year concerned.
- c. Supervisory function, meaning that the regional budget becomes a guide for assessing the success or failure of regional government administration.
- d. Allocation Function, meaning that regional budgets must be directed at creating jobs, reducing unemployment and waste of resources and increasing the efficiency and effectiveness of the regional economy.

METHODS

This study uses the *literature review* method to analyze the determinants of government spending and its impact on public welfare through the role of economic growth. *Literature review* is a research method that involves collecting, analyzing, and synthesizing various relevant literature sources to understand recent developments in a field of study. This method allows researchers to identify trends, research gaps, and theories that support or challenge previous research findings.

The steps in the *Literature Review* carried out in this study are 1) Determine the research focus and key questions that will be answered through literature review. The focus of this research is what are the determinants of government spending, how does government spending affect economic growth, and how does economic growth affect people's welfare. 2) Collecting relevant literature sources from various academic databases such as *Scopus* reputable journals for international journals and Sinta 1 and Sinta 2 for journals published in Indonesia. The keywords used include "*government expenditure*", "*government expenditure*", "*economic growth*", "*economic growth*", "*human development*", and "*public welfare*". Double quotation marks (") aim to get keywords that are not separated. 3) Integrating findings from various literature sources to provide a comprehensive picture of the research focus. 4) Draw conclusions based on the synthesized findings.

RESULTS AND DISCUSSION

Factors Affecting Budget Transparency

Public budgeting depends on public policies and adequate decision-making to have an impact on the economy and society. Different disciplines have studied public budgeting, such as economics (Baumol, 1967; Musgrave & Musgrave, 1984), political science (Gruber, 2005; Wildavsky & Caiden, 1988), and organization theory (Gil-García & Luna-Reyes, 2003). Spending review is, after all, the systematic search for areas where public spending can be cut. In this context, designing good spending review processes is essential (Robinson, 2014).

Over time, budgeting has undergone changes generated by the objective pursued. According to Schick (2014), there are three systems for deciding budget allocations:

1. Presentational: performance information is published in the budget but is not inputted into spending decisions.
 2. Performance informed budgets (PIB): there is no prescribed or automatic link between performance and decisions, but performance information is considered in formulating the budget.
 3. Direct public budgeting: budget allocations are based on actual or expected performance.
- Theoretical approaches to budgeting have had varying degrees of impact on capital budgeting. In recent years, a trend has emerged towards comprehensive rational budgeting (conceptually similar to its predecessors).

However, advances in capital budgeting have come primarily in increasingly sophisticated project selection/evaluation techniques and expanded notions of rationality (Hollander & Icerman, 1991). In this regard, AI has the potential to be a tool to support the allocation of public budget expenditure and examine the possible socio-economic consequences and effects. Public budgeting involves knowledge of socio-economic conditions, public policies, and assertive decision-making. Socio-economic factors refer to macro variables related to a country or state's economic, demographic, and social conditions, also called environmental factors. Gross Domestic Product (GDP) per capita and the unemployment rate are the most widely used variables to measure economic conditions: the former indicates average productivity, and the latter indicates the overall quality of the economy. GDP per capita is positively associated with government spending (Tang, 2020). GDP represents the economic growth of a country and is affected by public spending. One way to understand GDP is the consumption by households and non-profit institutions, investment by firms and families, final consumption expenditure by the public sector, and exports minus imports. These series of chained events are called the "multiplier effect" and depend, fundamentally, on the propensity of spending of individuals and companies since an increase in government spending implies that both production and aggregate demand increase (Baumol, 1967; Ono, 2011). In contrast, inflation is generated by the abuse of policies that promote public spending, producing recession periods (Anderson, d'Orey, Duvendack, & Esposito, 2018). High inflation creates uncertainty about the future course of monetary policy,

which adversely affects on domestic investment and foreign capital inflows; inflation also influences some other long-term economic growth determinants and the public budget allocation (Barro, 2013). This section presents some important inputs and outputs of the public budget process, resulting from the systematic literature review in Web of Science and Scopus (See Appendix A).

CONCLUSIONS

In essence, the transformation of values that is developing in this reform era is the increasing emphasis on public accountability processes, transparency of government agendas, and what is no less important is the openness of budget allocations, especially for regional government officials, regardless of vertical accountability to the central government in all aspects of government. . Various government policies such as E-Budgeting are dependent. The success of this change ultimately depends on the effectiveness, transparency and effective management of human resources, especially the capacity of public resources at the government level.

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