

The Effect of Tax Counseling and Tax Services on Tax Compliance of Personal Persons in Indonesia

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Abstract

The purpose of the study was to examine and determine the magnitude of the effect of tax counseling and services on individual taxpayers' tax compliance. The research uses a quantitative research approach. The research sample of 100 respondents was taken from the research population of 16,850,000 tax payers using the slovin formula. Data collection techniques using library research, questionnaire techniques and observation. Data analysis used frequency distribution, validity and reliability test, simple regression analysis and multiple regression. The results showed that the magnitude of the effect of tax counseling on tax compliance which reached 12.5 percent was determined by communicated tax knowledge, attitude and politeness, level of clarity explained, cooperation with other institutions/parties, attitude and politeness, level of clarity of answers, friendliness, and the direction given (social, technical); The magnitude of the influence of tax services on tax compliance which reached 63.5 percent is determined by regulations regarding the provision of convenience of deposit, regulations regarding the provision of ease of reporting, Mobile Tax Units, piloting public service malls (MPP), piloting tax kiosks, attitudes and politeness, consultation and guidance, timeliness of completion, and comfort of the service room; and there is a positive and significant effect between tax counseling and tax services together on tax compliance. The contribution of the effect of taxation services (0.556) is greater than the contribution of the effect of tax counseling (0.398) to tax compliance.

Keywords

counseling; tax services; tax compliance



I. Introduction

Funds collected from taxes, which means that they come from the community/Taxpayers are basically the main ones in financing the administration of state government; although the law mandates that tax is a taxpayer's contribution to the state that "could be enforced", but contributions carried out with voluntary compliance, with "tax awareness", are of course the main thing; For this reason, communicating in the best possible way the meaning and significance of taxation is something that has become a must, and among the things that can be done that can be seen is through counseling and services (taxation).

So far, the Directorate General of Taxes has carried out various outreach activities and services in such a way, and according to available data, the Directorate General of Taxes has set the level of compliance at the target of 80%; In this condition, the following problems have been identified:

1. The target has not been met/achieved;
2. It is not certain that the taxpayer who reports is due to being tax compliant and aware;

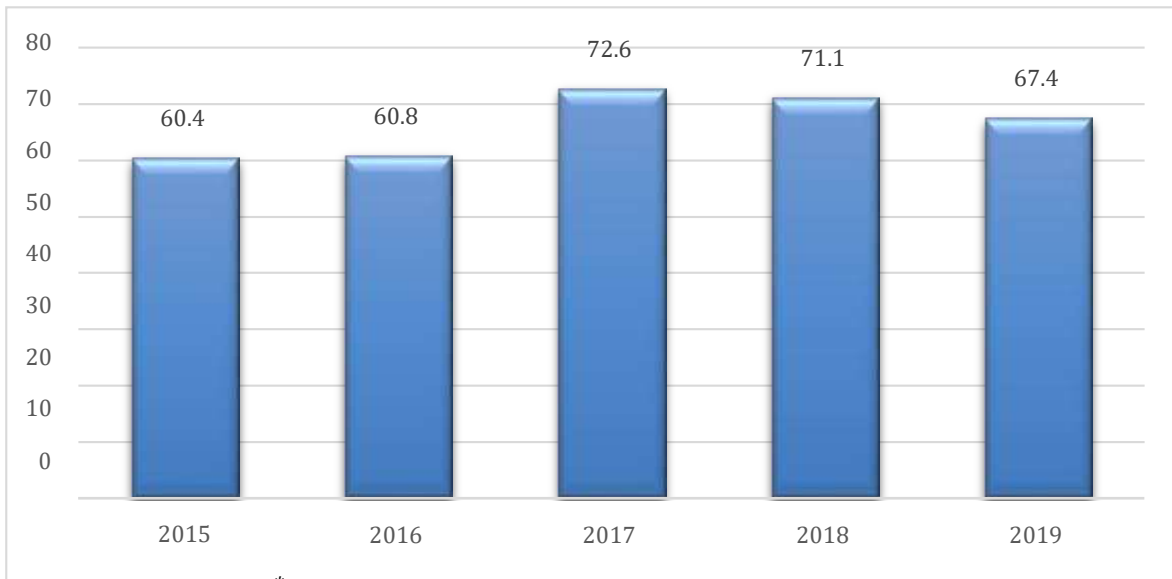
3. It has also not been determined whether the tax reporting made by the Taxpayer is due to influence or other reasons;
4. It is not yet known how large the probability of extension and service having an effect on tax compliance and awareness;
5. Overall, it cannot be believed and/or confirmed that the counseling and also the services provided (effectively) have an effect on taxpayers to comply and be aware of taxes, in the sense of voluntarily complying with various provisions of the applicable tax laws and regulations.

As stated above, according to data from HIS Consulting - Custom And Tax Solutions, it appears in detail that the realization of formal compliance with corporate taxpayers only reached 65.28%. Meanwhile, employee and non-employee individual taxpayer compliance is 73.2% and 75.31%, respectively; and further on the identification of the problems mentioned above, it appears that there are several things that can be done further study of each of these problems, however, of course not all of them will be studied on this occasion. This research will only be limited to the effect of counseling and tax services on compliance and awareness Personal Tax; Limitation on Individuals because, as stated on page 17, which is based on the idea that the Number of Individual Taxpayers is much larger (16.85 million) than the Number of Corporate Taxpayers (1.47 million), and that Corporate Taxpayers (organizations, businesses, associations etc.) all of which are of course under the control of humans/individuals or private persons.

Based on data from the Directorate General of Taxes (DGT), the number of taxpayers (WP) who submitted a tax return (SPT) in 2019 was 13.37 million. This amount only reaches 72.9% of the total taxpayers who are required to SPT as many as 18.33 million. This performance is below the target of 80%. If detailed, the realization of formal compliance with corporate taxpayers only reached 65.28%. Meanwhile, employee and non-employee individual taxpayer compliance is 73.2% and 75.31%, respectively. Thus, it appears that the absolute number of reporting shows the number of 10,109 million compliant for employee taxpayers, and 2,289 million for non-employee taxpayers.

1. Despite not being able to achieve the set target, DGT's Director of Counseling, Services and Public Relations, Hestu Yoga Saksama said there was a growth of around 820,000 compared to last year. In 2018, formal compliance reached 71.09%.
2. DGT has sought the level of compliance in submitting SPT, especially for corporate taxpayers and individual taxpayers (OP) employees. One of the efforts made is to expand the Taxpayer Status Confirmation Cooperation (KSWP) to several ministries and institutions related to licensing.
3. DDTC Fiscal Research partner, Bawono Kristiaji, is of the opinion that the government must continue to strive to increase the taxpayer compliance ratio. One of these efforts is carried out through the implementation of Compliance Risk Management (CRM). "So far, we know that the treatment of taxpayers tends to be generalized, whether compliant taxpayers, non-compliant taxpayers, or mediocre taxpayers", said Bawono.
4. With complete profiling, he continued, authorities can focus on increasing compliance for high-risk taxpayers. According to him, voluntary compliance from taxpayers will increase with proper treatment from DGT through CRM implementation.

According to Book II of the RI Financial Note for the 2020 Fiscal Year, the notes on the progress of the compliance ratio since 2015 are as follows:



^{*)Data sampai dengan Juli 2019 *}

Source: Book II of Financial Notes and RAPBN TA. 2020

Figure 1. Compliance Ratio Development Chart, 2015-2019

The graph above shows that in 2017, there was a significant spike in the compliance ratio to 72.6 percent and continued in 2018 with a compliance ratio of 71.1 percent. Improvement in compliance ratio is a combination of increasing taxpayer compliance, changing compliance behavior after tax amnesty, and increasing taxpayer coverage in the tax administration system. In this case, it can be stated that the compliance ratio is a combination with voluntary compliance, namely compliance can be interpreted as awareness, awareness of taxation, or in other words the level of tax compliance that is getting stronger, both in terms of the number of registered taxpayers and the compliance ratio, is the foundation in the government's efforts to create a sustainable source of revenue (sustainable tax revenue) based on voluntary tax compliance.

Totok Mardikanto (2007: 3) in his inaugural speech as a professor at Sebelas Maret University with the title 'Development Extension Science as a Foundation for Accelerating People's Economy for Poverty Reduction based on Regional Potentials stated that it is an undeniable fact that the term extension in Indonesia was originally only used in the scope of agricultural activities, has now been used in almost all sectors of activity, such as: family planning counseling, legal counseling, tax counseling, transmigration counseling, cooperative counseling, small industry counseling, etc.

It is different from the common understanding which means that counseling is simply the delivery of information. According to Shah et al (2020) Development is a change towards improvement. Mardikanto (2003) noted the development of the notion of extension as: information delivery activities, information, behavior change, educational process, social engineering, social marketing, social change, facilitation, mentoring, empowerment, and community strengthening. Based on these terms, extension is then defined as: The process of social, economic and political change to empower and strengthen community capabilities through a participatory learning process so that behavior changes occur in all parties (individuals, groups, institutions) involved in the development process, for the realization of an increasingly empowered and prosperous life independently, participatively and sustainably.

According to A.W. Van Den Ban and H.S. Hawkins, in his book *Agricultural Extension* (1999:24-25) which essentially suggests that there are various terms or perceptions that are somewhat different from the meaning of extension; Netherlands, England, Germany, Austria etc. which was later stated "However, there are still some similarities in perceptions for the term 'extension'. One of them, namely that counseling is the involvement of a person to communicate information consciously with the aim of helping others to give opinions so that they can make the right decisions. According to Kotler (2002:83) service is any action or activity that one party can offer to another, which is essentially intangible and does not result in any ownership. Meanwhile, Moenir (1992: 16) argues that service is a process of meeting needs through the activities of other people directly.

In terms of these services, Brata (2003: 9) suggests that a service will be formed due to a process of providing certain services from the service provider to the party being served. According to Sampara, in Sinambela (2011: 5) service is an activity that occurs in direct interaction between a person and another person or machine physically, and provides customer satisfaction. Furthermore, in the context of public services, Haryatmoko (2011: 13) defines public services as all activities whose fulfillment must be guaranteed, regulated, and supervised by the government, because they are needed for the realization and development of social interdependence, and in essence, its realization is difficult to carry out without interference government power. Adding this view, according to Siagian, (2001:128-129) in Hardiyansyah (2011:10) The theory of state administration basically teaches that state government essentially carries out two main types of functions, namely regulatory functions and service functions. The regulatory function is usually associated with the nature of the modern state as a legal state, while the service function is associated with the nature of the state as a welfare state. Both the regulatory function and the service function involve all aspects of life and livelihood in society, nation and state, and their implementation is entrusted to certain government officials who are functionally responsible for certain fields of these two functions.

In the Big Indonesian Dictionary (KBBI) it is stated that the equivalent of the word obedient, obedience is the same as obedience, then the other words are; loyal, obedient, obedient, disciplined, loyal, tawaduk likes to obey (orders), obey (to orders, rules); So it can be said that obedience, obedience, is about behavior, discipline to carry out the applicable rules, wherever, whenever.

Soerjono Soekanto in his book "Legal Awareness and Legal Compliance" (from R.Bierstedt, 1970:227-229), notes as follows (2019:225, 226): "In sociology, the issue of compliance with the rules has become a major issue. a problem that has been discussed a lot. What is generally the center of attention are the bases or the basics of that compliance. According to Bierstedt, the basics of compliance are:

1. Indoctrination, "the first reason why people obey the rules is because they are indoctrinated to do so".
2. Habituation, "because since childhood they have experienced the process of socialization, over time it becomes a habit to obey the applicable rules".
3. Utility, "one of the factors that cause people to obey the rules is because of the usefulness of the rules. Man realizes that if he wants to live properly then rules are needed.
4. Group identification, "one of the reasons why someone adheres to the rules, is because the compliance is a means of identifying with the group".

Regarding the degree of compliance with the law, Soekanto (2019: 272) suggests that the high and low degree of compliance with the written positive law is determined, among other things, by the level of legal awareness based on the following factors:

1. Knowledge of regulations
2. Knowledge of the contents of the regulations
3. Attitude towards regulations
4. Behavior in accordance with regulations.

In accordance with the main problems that have been stated, the research objectives, as well as the proposed theoretical studies, the following is the formulation of the research hypothesis:

1. The magnitude of the effect of counseling on individual tax compliance is determined by education, innovation dissemination, facilitation, consultation, supervision.
2. The magnitude of the effect of counseling on individual tax compliance is determined by timeliness, accuracy, courtesy/friendliness, convenience, model variation, and convenience.

The magnitude of the effect of joint extension and service on individual tax compliance is determined by education, dissemination of innovation, facilitation, consultation, supervision. Punctuality, accuracy, courtesy/friendliness, convenience, variety of models comfort.

II. Research Method

This study uses a quantitative research approach. According to Sugiyono in Sangadji, S. S. (2016) quantitative research is a research method based on the philosophy of positivism, used to research on a particular population or sample, sampling techniques are generally carried out randomly, data collection uses research instruments, data analysis is quantitative/statistical with the aim of testing the hypothesis that has been applied.

The research sample of 100 respondents was taken from the research population of 16,850,000 employees using the slovin formula. Data collection techniques using library research, questionnaire techniques and observation. Data analysis used frequency distribution, validity and reliability test, simple regression analysis and multiple regression.

III. Results and Discussion

3.1 Measurement of the Effect of Tax Counseling on Increasing Tax Compliance

The correlation test in this section aims to find out how big the relationship between the variables (X1) and the variable (Y) is or whether or not the relationship is strong between these two variables. The relationship between these variables is measured by the value of the coefficient, if the value obtained touches -1, it means that the relationship is considered low, but on the contrary if the value can touch the number 1 then the value is considered high or the relationship is strong.

Table 1. of Correlation Test Results and Determination of Tax Counseling and Tax Compliance Variables

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.353 ^a	.125	.116	4.11536

a. Predictors: (Constant), Penyuluhan Perpajakan

Based on the results of the correlation between the tax counseling variable (X1) and the tax compliance variable (Y) in the table above, it can be explained that the calculated r value in these two variables is 0.353, meaning that the calculated r value in this variable almost touches the number 1 so it can be concluded that the relationship on this variable is strong or mutually influence between variables. In addition, this study requires an analysis of the coefficient of determination to find out how much variation in the independent variable can explain all variants of the dependent variable. The value of the coefficient of determination is between 0.125 or 12.5% the influence of the independent variable (free) on the dependent variable (bound).

Next, a simple regression test is carried out with the equation: $Y = a + bX_1$

Information:

Y : dependent variable

a : regression constant

bX1 : derived or increased value of the independent variable.

Table 2. Regression Equation Measurement Results and t Test

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	10.654	4.577		2.328	.022
	Penyuluhan Perpajakan	.703	.188	.353	3.735	.000

a. Dependent Variable: Kepatuhan Perpajakan

From the test results above, the regression equation can be formed as follows: $Y = 10,654 + 0,703 (X_1)$. Based on the results of constant (a) of 10.654 while the value of the tax instructor is 0.703. These results can be interpreted that the value of the regression coefficient of the X1 variable is 0.703. Every 1% addition to the value of the tax instructor, the value of tax compliance increases and the regression coefficient is positive. So it can be stated that the variable X1 with variable Y has a positive effect.

Then, a t-test was carried out which aims to test whether there is an influence on the independent variable with the dependent variable, how to find out whether there is an effect by comparing t-count with t-table. The independent variable and the dependent variable are declared influential if t count is greater than t table, but on the contrary if t count is lower than t table, it is stated that the independent variable and dependent variable have no effect.

The basis for comparing the significance value if the value of sig. less than 0.05, it can be stated that the independent variable has an effect on the dependent variable, but if the value of sig. more than 0.05 then the independent variable is declared to have no effect on the dependent variable. From the test results above, it is known that the significant

value is 0.000 which is smaller than the probability value of 0.05 so it can be stated that the tax instructor variable (X1) has a significant effect on the tax compliance variable (Y).

Based on the results of the t-test calculation, it is known that the tax instructor variable (X1) gets a t-count value of 3.735 and a significance value of 0.000 less than 0.05. It can be concluded that the tax instructor variable (X1) partially affects the tax compliance variable (Y).

3.2 Measurement of the Effect of Tax Services on Increasing Tax Compliance

The correlation test in this section aims to determine how big the relationship between the two variables (X2) and the variable (Y) is or whether or not the relationship is strong. The relationship between these variables is measured by the coefficient value, if the value obtained touches -1, it means that the relationship is considered low, but on the contrary if the value can touch the number 1 then the value is considered high or the relationship is strong.

Table 3. Correlation Test Results and Determination of Tax Service Variables and Tax Compliance
Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.797 ^a	.635	.631	2.65770

a. Predictors: (Constant), Pelayanan Perpajakan

Based on the results of the correlation between the tax service variable (X2) and the tax compliance variable (Y) in the table above, it can be explained that the calculated r value in these two variables is 0.797, meaning that the calculated r value in this variable almost touches the number 1 so it can be concluded that the relationship on this variable is strong or mutually influence between variables. In addition, this study requires an analysis of the coefficient of determination to find out how much variation in the independent variable can explain the entire variance of the dependent variable. The value of the coefficient of determination is between 0.635 or 63.5% the influence of the independent variable (free) on the dependent variable (bound).

Next, a simple regression test is carried out with the equation: $Y = a + bX_2$

Information:

Y : dependent variable

a : regression constant

bX₂ : derived or increased value of the independent variable

Table 4. Regression Equation Measurement Results and t Test
Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	8.559	1.489		5.750	.000
	Pelayanan Perpajakan	.585	.045	.797	13.055	.000

a. Dependent Variable: Kepatuhan Perpajakan

From the test results above, the following regression equation can be formed: $Y=8,559 +0.585 (X2)$. Based on the results of constant (a) of 8.559 while the value of tax services is 0.585. These results can be interpreted that the value of the regression coefficient of the X2 variable is 0.585. For every 1% addition to the value of tax services, the value of tax compliance increases and the regression coefficient is positive. So it can be stated that the variable X2 with variable Y has a positive effect.

Then, a t-test was carried out which aims to test whether there is an influence on the independent variable with the dependent variable, how to find out whether there is an effect by comparing t-count with t-table. The independent variable and the dependent variable are declared influential if t count is greater than t table, but on the contrary if t count is lower than t table, it is stated that the independent variable and dependent variable have no effect.

The basis for comparing the significance value if the value of sig. less than 0.05, it can be stated that the independent variable has an effect on the dependent variable, but if the value of sig. more than 0.05 then the independent variable is declared to have no effect on the dependent variable. From the test results above, it is known that the significant value is 0.000 which is smaller than the probability value of n, which is 0.05 so that it can be stated that the tax service variable (X2) has a significant effect on the tax compliance variable (Y).

Based on the results of the t-test calculation, it is known that the tax service variable (X2) gets a t-count value of 13.005 and a significance value of 0.000 less than 0.05. It can be concluded that the tax service variable (X2) partially affects the tax compliance variable (Y).

3.3 Measurement of the Effect of Tax Counseling and Tax Services on Increasing Tax Compliance

The correlation test in this section aims to determine how big the relationship between the variables (X1) and (X2) with the variable (Y) or whether or not the relationship between these three variables is strong. The relationship between these variables is measured by the coefficient value, if the value obtained touches -1, it means that the relationship is considered low but on the contrary if the value obtained touches the number 1 then the value is considered high or the relationship is strong.

Table 5. Correlation Test Results and Determination of Tax Counseling Variables and Tax Service Variables on Tax Compliance

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.820 ^a	.673	.666	2.52760

a. Predictors: (Constant), Pelayanan Perpajakan, Penyuluhan Perpajakan

Based on the results of the correlation between the tax extension variable (X1) and tax service (X2) with the tax compliance variable (Y) in the table above, it can be concluded that the calculated r value in these three variables is 0.820, meaning that the calculated r value in these three variables is almost touching number 1 so that it can be concluded that the relationship on this variable is strong or influences each other. In addition, this study requires an analysis of the coefficient of determination to find out how much variation in the independent variable can explain all the variance of the dependent

variable. The value of the coefficient of determination is between 0.673 or 67.3% the influence of the independent variable (free) on the dependent variable (bound).

Next, a simple regression test is carried out with the equation: $Y = a + bX_1 + bX_2$

Information:

Y : dependent variable

a : regression constant

bX1 : the value of the derivative or increase of the independent variable X1

bX2 : the value of the derivative or increase of the independent variable X2

Table 6. Regression Equation Measurement Results

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	Sig.
		B	Std. Error	Beta	
1	(Constant)	.101	2.935		.973
	Penyuluhan Perpajakan	.398	.118	.200	.001
	Pelayanan Perpajakan	.556	.044	.756	.000

a. Dependent Variable: Kepatuhan Perpajakan

From the test results above, it can be formed multiple regression equations as follows: $Y = 0.101 + 0.398(X_1) + 0.556(X_2)$. Based on the results of constant (a) of 0.101 while the value of tax counseling is 0.398 and tax services is 0.556. These results can be interpreted that the value of the regression coefficient of the X1 variable is 0.398 and the X2 variable is 0.556. Every 1% addition of the value of tax counseling and tax services simultaneously, the value of tax compliance increases and the regression coefficient is positive. So it can be stated that the variables X1 and X2 with variable Y have a positive effect.

Furthermore, the F test is carried out which aims to test whether there is a simultaneous effect on the independent variable with the dependent variable, how to find out whether there is an effect by comparing the calculated F with the F table. The independent variable and the dependent variable are declared influential if the calculated F is greater than the F table, but on the contrary if the calculated F is lower than the F table, it is stated that the independent variable and the dependent variable have no effect. The basis for comparing the significance value if the value of sig. less than 0.05, it can be stated that the independent variable has an effect on the dependent variable, but if the value of sig. more than 0.05 then the independent variable is declared to have no effect on the dependent variable.

Table 7. F Test Results

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1276.338	2	638.169	99.889	.000 ^b
	Residual	619.710	97	6.389		
	Total	1896.048	99			

a. Dependent Variable: Kepatuhan Perpajakan

b. Predictors: (Constant), Pelayanan Perpajakan, Penyuluhan Perpajakan

From the test results above, it is known. Based on the results of the F test calculation, it is known that the tax counseling variable (X1) and the tax service variable (X2) get a calculated F value of 99.889 and a significance value of 0.000 which is smaller than the probability value of 0.05 so it can be stated that the tax counseling variable (X1) and the tax service variable (X2) has a significant simultaneous effect on the tax compliance variable (Y).

IV. Conclusion

Based on the description and analysis of the research results obtained the following conclusions:

1. The magnitude of the effect of tax counseling on tax compliance which reaches 12.5 percent is determined by the communicated tax knowledge, attitude and politeness, tk. clarity explained, cooperation with other institutions/parties, attitude and politeness, tk. clarity of answers, friendliness, and directions given (social, technical). The existence of an influence formed by the indicators of tax counseling shows that between tax counseling and tax compliance there is a causal relationship mechanism which means that if tax counseling is increased or increased, the increase is stimulant followed by an increase in tax compliance.
2. The magnitude of the effect of tax services on tax compliance which reached 63.5 percent is determined by regulations regarding the provision of convenience of deposit, regulations regarding the provision of ease of reporting, Mobile Tax Units, piloting public service malls (MPP), piloting tax kiosks, attitude and politeness, consulting and guidance, timeliness of completion, and comfort of the service room. The existence of an influence formed by the indicators of taxation services shows that between taxation services and tax compliance there is a causal relationship mechanism which means that if tax services are increased or increased, the increase is stimulant followed by an increase in tax compliance.
3. There is a positive and significant effect between tax counseling and tax services together on tax compliance. The contribution of the effect of taxation services (0.556) is greater than the contribution of the effect of tax counseling (0.398) to tax compliance. However, it can be stated that tax counseling and tax services are factors that determine individual tax compliance and awareness.

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