

The Influence of Organization and Interpretation on the Performance of the North Sumatra Province Revenue Service

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Abstract

The Influence of Organization and Interpretation on the Performance of the Regional Revenue Service of North Sumatra Province. The purpose of this study was to analyze the effect of Organizational activities on the Performance Improvement of Regional Original Income in the Province of North Sumatra and to analyze the effect of Interpretation on the Improvement of the Performance of Regional Original Income in the Province of North Sumatra. The data used are primary data and secondary data. The data analysis method used is correlation analysis, determination analysis, and multiple linear regression analysis. The samples taken in this study were 166 employees of the North Sumatra Province Revenue Service. The results of the study indicate that there is a significant influence of the Organization on the Performance of the Revenue Service in North Sumatra Province which can determine the direction or planning for the achievement of the vision and mission, improve management in order to increase PAD, motivate, inspire, support ANS in carrying out its work and manage relationships with stakeholders. And furthermore, there is a significant effect of Interpretation on the Performance of the Revenue Service in North Sumatra Province, in this case it can provide information related to local taxes, current and future regional levies, activities to increase PAD by taking into account the needs of stakeholders, availability of resources. resources as well as modernization and innovation in the use of technology in the PAD program.

Keywords

organization; interpretation; performance



I. Introduction

Regional development essentially has the same goals as regional autonomy. Sirojuzilam (2011: 159) suggests that one of the main objectives of implementing regional autonomy is to create a better, effective and efficient public service system, which in turn is expected to improve the welfare and independence of the community.

Regional autonomy has brought about very important changes in the regions, namely regional autonomy has given wider opportunities and freedom to local governments to be able to manage their resources in order to accelerate the improvement of community welfare in the regions independently. In the context of regional independence, local governments are expected to be able to explore their financial sources based on applicable laws and regulations, especially from the source of Regional Original Income (PAD), which is a source of revenue that is purely from the region itself, and is collected based on regional regulations.

This brings consequences for local governments to improve the ability to manage regional financial resources, both those originating from the central government, and those originating from local revenue (PAD). Regional financial management has a strategic role,

because the management target is to finance the construction of various public service infrastructure facilities and infrastructure, increase general welfare and social justice.

Development financing through PAD as a measure of independence in the implementation of regional autonomy can not only be seen as the contribution of PAD to the regional revenue and expenditure budget (APBD), but more than that it can be seen as an indication of the socio-economic achievements of the Regional Government in improving the level of welfare of the people in the region. and regional development, assuming that the greater the contribution of PAD to the APBD indicates that the regional government is more independent, and vice versa if it is smaller, it indicates that the dependence of the regional government on the central government is still quite large. Development is a systematic and continuous effort made to realize something that is aspired. Development is a change towards improvement. Changes towards improvement require the mobilization of all human resources and reason to realize what is aspired. In addition, development is also very dependent on the availability of natural resource wealth. The availability of natural resources is one of the keys to economic growth in an area. (Shah, M. et al. 2020)

PAD management is one part of mandatory affairs, the implementation of which is carried out by regional work units (SKPD) which have the duties and responsibilities to carry out PAD management affairs. Through this SKPD, various programs and activities are organized in order to increase regional revenues so that the management of PAD is carried out effectively and efficiently, not hampering investment and economic growth.

In reality, after various programs and activities to increase local revenue have been established by the SKPD, it turns out that the implementation is not as easy as imagined as the local government hopes to be able to create a clean and healthy administration and administration bureaucracy. Many obstacles and problems were found in it that needed the expected improvements as well as an effort to improve the performance of the SKPD.

II. Review of Literature

2.1 Regional Government Organization Institutions and Regional Apparatus

In today's concept of modern society, there are many types of organizations and institutions that play an important role in everyday life, both through the private sector and the public sector. As something abstract, organization can be defined in various ways with different words. The various definitions, among others, by Etzioni (1985:3) who defines an organization as a social unit or human group that is formed intentionally and calculatingly in order to achieve certain goals.

2.2 Interpretation (Interpretation)

Interpretation according to Jones (1994:167) is the translation of program language (often contained in a statute) into acceptable and feasible plans and directives. In this dimension, Jones puts forward the element of interpretation in the form of interpreting activities so that the program becomes a plan and direction that is appropriate and acceptable and can be implemented.

2.3 Public Organization Performance

The term performance comes from the word "work" which is inserted "in". The term is often identified with performance which by Rue & Byars in keban (1995:7) is defined as the degree of accommodation or can be interpreted as the level of achievement of organizational goals. In the Guidelines for Preparing Performance Accountability Reports

for Government Agencies issued by LAN Number 589/IX/6/Y/1999 (1999:3), the definition of performance is a description of the level of achievement of the implementation of an activity/program/policy in realizing the goals, objectives, mission and organizational vision.

III. Research Method

3.1 Population and Sample

a. Population

The technique used to determine the sample from the population is simple random sampling. What is meant by simple random sampling is the technique of taking samples from the population at random without regard to the strata that exist in the population (Sugiyono, 2011). So, the determination of who will be used as a sample of all the population in the revenue service will be done randomly. Proportional sampling is carried out based on the Regional Technical Implementation Unit of the Revenue Service, in this case the implementing unit that will be part of the population is in the specified 12 (twelve) UPTDs.

Respondents can be distributed to the UPTD of the North Sumatra Provincial Revenue Service as shown in the following table, according to Nazir (1998:365) through the formula:

$$Nps = \frac{N_i}{\sum N} \times n_1$$

Nps =

Information:

Nps = Sample size per unit

N = The population size of each unit

Ni = Whole unit population size

= Overall sample size

Table 1. Distribution of Respondents

NO	Unit /UPTD	Number of Employees (Ni)	(N)	(n)	(ni)
1	Secretariat	101	437	166	39
2	Field of water tax and other taxes	22	437	166	9
3	Charges/PPL Bidang	22	437	166	9
4	Control Field	17	437	166	6
5	PKB/PKAA Bidang	21	437	166	8
6	UPT counseling	20	437	166	7
7	UPT Information Center	31	437	166	12
8	North Medan UPT	102	437	166	39
9	UPT Sibolga	22	437	166	9

10	UPT Pematang Siantar	43	437	166	16
11	UPT Range	21	437	166	8
12	UPT Gunung Sitoli	9	437	166	4
Amount		437		166	

Source: Research Data Processing Results

Research on program implementation related to PAD improvement programs requires extracting information and knowledge (acquisition) from expert opinions, and those who have practical experience in managing them. In connection with this, respondents will reach out to experts, namely people who are experts, both in terms of practitioner experience and observers of local government and regional finance.

b. Sample

To determine the sample size is to use the Cochran formula, namely the determination of the sample size must be based on the measurement scale. The Cochran formula is as follows:

$$n_0 = \frac{(t)^2 \cdot (s)^2}{(d)^2} \dots\dots\dots 1)$$

Information :

n_0 = Cochran standard sample size

t = Value percentile distribution $t = 1.96$

s = Estimated population standard deviation, if the measurement scale moves between 1-5 scales, then there are 5 data points that will be collected and 4 can be used as standard deviations, so S can be calculated = $5/4 = 1.25$.

d = Interval error (margin of error).

According to Morgan (Lubis, 2003) states that in general in social research the margin of error on data is categorized at 5% and for continuous data it is 3%, so that the acceptable margin of error in this study is $5\% \times 3\% = 15\%$ or 0.15.

Thus the Cochran standard sample size can be calculated as follows:

$$n_0 = \frac{(1,96)^2 \cdot (1,25)^2}{(0,15)^2}$$

$$n_0 = 266.77$$

$$n_0 = 267$$

After the Cochran standard sample size is known, then the next step is to determine the sample value from the population with the formula:

$$n_1 = \frac{n_0}{1 + (n_0 / N)} \dots\dots\dots 2) \text{ Description :}$$

n_1 = Study sample size

n_0 = Cochran standard sample size

N = Population

IV. Result and Discussion

4.1 The Simultaneous Effect of Organizing and Interpreting Dimensions on the Performance of the North Sumatra Province Revenue Service

Because the researcher wants to partially estimate the influence in the dimensions of Organizing and Interpreting the Performance of the Revenue Service of North Sumatra Province, the regression model used to analyze the effect partially is the multiple linear regression equation, namely:

$$Y = b_0 + b_1X_1 + b_2X_2 + e$$

a. Dependent Variable: Provsu Pendapatan Revenue Service Performance

From Table 3 the results of the coefficient calculation *regression*, equality The regression formed is $Y = 11.837 + 1.039 X_1 + 0.336 X_2 + e$. This equation applies to the population, so that it can be generalized to all employees of the North Sumatra Provincial Revenue Service, a regression coefficient test is first performed. To test whether each regression coefficient is significant, the t-test is used.

4.2. Partial Influence of Organizational Dimensions on the Performance of the North Sumatra Province Revenue Service

Based on the theory that was built, the author partially tested the effect of the organizational dimension, the PAD improvement program on the performance of the North Sumatra Provincial Revenue Service is positive. Thus, in the t-test of H_0 and H_1 forms, the partial influence of the organizational dimensions of the PAD improvement program on the performance of the North Sumatra Provincial Revenue Service is as follows:

- H_0 : $\beta_0 = 0$
- H_1 : $\beta_1 > 0$

Or verbally written as follows:

- $H_0: \beta_0 = 0$ means that there is no partial effect of organizing activities (X_1) in the PAD increase program on the performance of the North Sumatra Province Revenue Service (Y)
- $H_1: \beta_1 > 0$ means that there is a partial effect of organizing activities (X_1) in the PAD increase program on the performance of the North Sumatra Province Revenue Service (Y)

Level of significant, $\alpha = 0.05$, $df = n - 2$. The decision rule rejects H_0 if (t) calculate (t) The regression coefficient table is tested by test statistics:

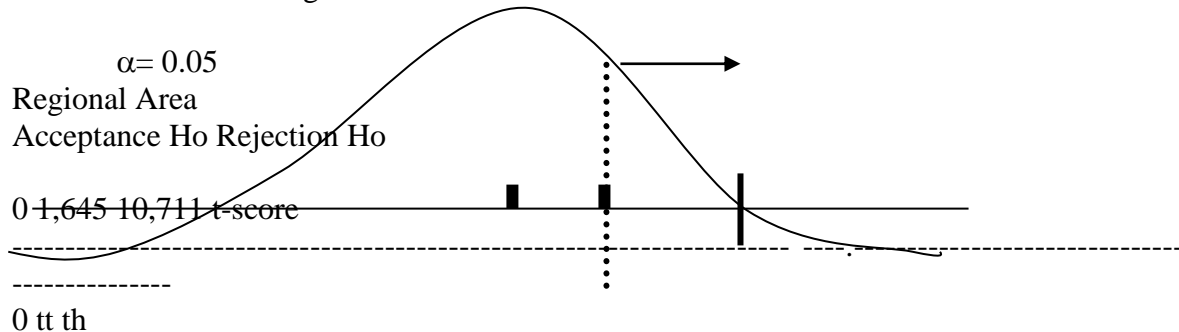
$$t = \frac{b_1}{Sb_1} : db = n - 2$$

b_1 is the regression coefficient obtained from the sample, Sb_1 is the standard error of the regression coefficient. From the results of SPSS calculations obtained the results of $Sb_1 = 0.097$. With the existing data, the t-test can be carried out as follows:

$$t = \frac{1.039}{0.097} : db = n - 2$$

$$t = 10.7113402061 \Leftrightarrow t = 10,711$$

The t-test value of 10,711 turns out to be in the rejection area of H_0 , with a critical point at ($\alpha = 0.05$, $df = 164$) in Table t distribution is 1.645. The rejection area for H_0 can be seen in the following curve:



From the picture it can be seen that the test value (t) count > from (t) Table at the level of significant level, $\alpha = 0.05$, $df = 164$. So the t-test value falls in the rejection region of H_0 , therefore H_0 is rejected and H_1 is accepted. Thus the test is significant, meaning that there is a partial positive linear effect of organizing activities in the PAD increase program on the performance of the North Sumatra Provincial Revenue Service.

4.3. Partial Influence of Interpretation Dimensions on the Performance of the North Sumatra Province Revenue Service

Forms of H_0 and H_1 The partial effect of interpreting the dimensions of the PAD improvement program on the performance of the North Sumatra Provincial Revenue Service is as follows:

- H_0 : $\beta_0 = 0$
- H_1 : $\beta_1 > 0$

Or verbally written as follows:

$H_0: \beta_0 = 0$ means that there is no partial effect of interpreting activities (X_2) in the PAD improvement program on the performance of the North Sumatra Provincial Revenue Service (Y)

$H_1: \beta_1 > 0$ means that there is a partial effect of interpreting activities (X_2) in the PAD improvement program on the performance of the North Sumatra Province Revenue Service (Y)

Level of significant, $\alpha = 0.05$, $df = n - 2$. The decision rule rejects H_0 if (t) calculate (t) The regression coefficient table is tested by test statistics:

$$t = \frac{b_2}{Sb_2} : db = n - 2$$

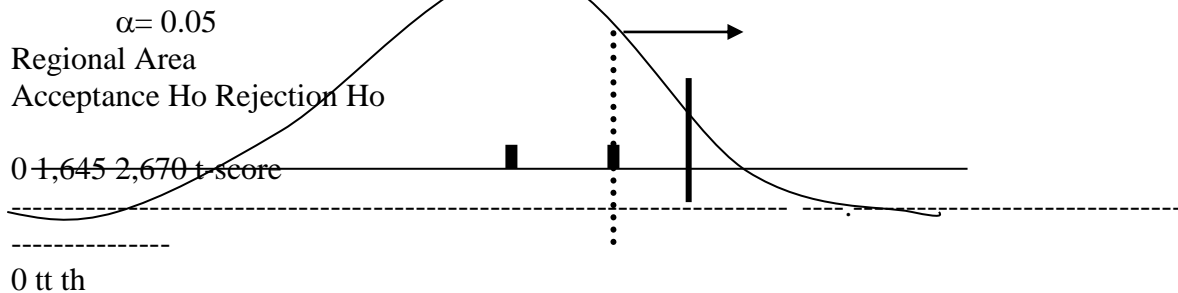
b_2 is the regression coefficient obtained from the sample, Sb_2 is the standard error of the regression coefficient. From the results of the SPSS calculation, the results of Sb_2 . are obtained = 0.126. With the existing data, the t-test can be carried out as follows:

$$t = \frac{0.336}{0.126} : db = n - 2$$

$$t = 2.666666 \Leftrightarrow t = 2.670$$

The t-test value of 2.66 turns out to be in the rejection area of H_0 , with a critical

point at ($\alpha = 0.05$, $df = 164$) in Table t distribution is 1.645. The rejection area for H_0 can be seen in the following curve:



From the picture it can be seen that the test value (t) count > from (t) Table at the level of significant level, $\alpha = 0.05$, $df = 164$. So the t -test value falls in the rejection region of H_0 , therefore H_0 is rejected and H_1 is accepted. Thus the test is significant, meaning that there is a partial positive linear effect of interpreting activities in the PAD improvement program on the performance of the North Sumatra Provincial Revenue Service.

4.4. Discussion

a. Partial Influence of Organizational Dimensions on the Performance of the North Sumatra Province Revenue Service

The results of the research in the previous chapter show that in order to maximize the implementation of the PAD increase program at the North Sumatra Provincial Revenue Service, it is necessary to support organizing activities. Through the preparation of the planning document for the Work Plan of the Revenue Service of the Province of North Sumatra, every year the direction of policies, programs and activities to increase PAD is determined according to the mechanisms and stages of legislation, including Regulation of the Minister of Home Affairs number 54 of 2010 concerning the Implementation of Government Regulation Number 8 of 2008 concerning Stages, procedures for Formulation, Control and Evaluation of the Implementation of Regional Development Plans. The programs and activities compiled are the elaboration of the formulation of the vision and mission, goals and targets at the North Sumatra Provincial Revenue Service,

To all ranks at the North Sumatra Provincial Revenue Service, it is still necessary to disseminate information about the planning mechanism and stages so that the formulation of activities is fully born from the actual problems that exist, and pays attention to the strategic planning environment, both technically and non-technically.

In the preparation of programs and activities to increase PAD, efforts have been made to involve each unit in accordance with their respective main tasks and functions, and in this case each work unit has an interest in determining the amount of PAD revenue targets which are carried out based on a comprehensive study, therefore there are already efforts to improve the internalization of the vision and mission, goals and objectives to each service unit, especially to echelon officials.

The planning document that is compiled becomes material for control and evaluation by the leadership, as well as feedback for planning activities in the future. The diagnosis of needs by the leadership should be in accordance with the reality information data in the field, therefore the real problem formulation in the context of increasing PAD revenue must depart from data and facts in the field, so that management development in the organization is more effectively and efficiently carried out by the leadership.

Organizational development is an intervention strategy that utilizes group processes to focus on the overall organizational culture in order to bring about the desired change

(Newstrom & Davis, 1997). In order to encourage improvement in the management of increasing PAD for each work unit leader, echelon officials provide guidance, socialization and internalization of the management of increasing local revenue to their respective work units.

In addition, management improvement activities are also carried out through an employee welfare approach, namely the provision of incentives that have been allocated a budget every year, which in its implementation is linked to the realization of regional tax revenues and regional levies. It's just that this welfare approach pattern must be carried out more fairly, namely regional technical implementing units or employees who are successful in achieving targets so that they are given more incentives and rewards than others. It is hoped that this will improve the welfare of employees, thereby spurring the morale of the apparatus of the Regional Technical Implementing Unit in the Regency/City in achieving the PAD revenue target, so that there is a healthy target achievement competition between the regional technical implementing units.

Media for improving management at the Revenue Service of North Sumatra Province, among others, through meetings in the context of providing direction, guidance on a regular basis, through monthly service meetings, as well as special meetings related to PAD receipts for the semester in the context of routine evaluation of PAD receipts for the current year's APBD and admission prognosis in the coming year.

Other activities carried out include briefings by echelon officials regarding the duties and obligations of their staff as well as technical consultations with authorized officials regarding obstacles and problems in the field. To build togetherness and employee discipline, an out-bond routine has been carried out at the North Sumatra Provincial Revenue Service. These various management improvement media encourage organizations to grow. Greiner, (1973) suggests the stages of organizational development starting from growth through creativity, growth through direction, growth through delegation, growth through coordination and growth through collaboration.

Improving management is not as easy as turning the palm of the hand, its success is not only the responsibility of structural officials but there must be commitment from all staff, who come from various backgrounds. Similarly, in the delegation of authority and responsibility to staff, teamwork is still needed in it. Changes in mindset and culture must be carried out gradually, cannot be done immediately, this is considering the awareness of employee discipline and competency improvement is influenced by various things, it is not enough to procure and enforce norms within the organization, but must be accompanied by the growth of a good environment. starting from the family environment, the surrounding community and within the organization itself.

The formation of a team in the context of activities at the North Sumatra Provincial Revenue Service is supported by the provision of resources, based on the mandate of regional regulations in the APBD. The existence of a team funded by the APBD should be carried out effectively and efficiently, including ensuring that information on team activities is received by all team members and carries out their roles according to their positions, so that they are not only carried out by certain officials.

Teamwork requires the suitability of tasks, and the involvement of competent parties, in which each team member's role is to support programs and activities. For local tax revenues that have high complexity and large revenue potential, the involvement of officials who have stronger authority will optimize team performance. For example, in the context of increasing the surface water tax (APU), which in this case is one of the tax objects, is PT INALUM in Batu Bara Regency, the formation of a task force team to immediately realize revenues in accordance with local regulations can involve officials

from the central government and key officials from the Provincial Government of Sumatra North. Thus, the obstacles and bottlenecks can be immediately resolved.

The activity of delegating authority and responsibility to staff is one of the working methods for increasing local revenue. Regarding the work method, Moenir (2000:125) reminded that the method does not determine the validity of the act, but affects the results of the work. In this perspective, the delegation of authority will become a legal umbrella for staff in carrying out their work. But not to protect him from committing acts against the law.

In order to manage relationships with stakeholders. The ranks of the North Sumatra Provincial Revenue Service need to establish good communication with various parties including taxpayers and regional levies. This is important so that public awareness in paying taxes grows along with the establishment of a good organizational reputation in the community.

Communication to local taxpayers and local levies has been carried out through outreach activities to build public awareness in paying local taxes and levies. Publication activities and more importantly, minimizing the reporting of deficiencies or errors in one of the service elements, because this will have the potential to bring down the reputation of the organization from a public perspective.

Related to this, Crosby (1996:23-24) identifies elements of organizational capacity for implementation, including: Ability to bridge various interests, capacity to gather and maintain support, ability to adapt to new tasks and have a framework to perform learning process, ability to recognize environmental changes, ability to lobby and advocate, have the ability to monitor and control implementation, have a good coordination mechanism, have a mechanism to monitor the impact of policies.

Many organizational components or activities will shape organizational capacity and determine the level of success of organizational performance, therefore the various activities of the North Sumatra Provincial Revenue Service described are part of the many activities that determine it.

b. The Partial Effect of Interpretation Dimensions on the Performance of the North Sumatra Province Revenue Service

The results of the research in the previous chapter show that in order to maximize the implementation of the PAD increase program at the North Sumatra Provincial Revenue Service, interpreting activities need to be supported, namely to make the program acceptable and implemented, including those relating to collecting information on current and future local taxes and local levies. planning a program to increase PAD taking into account the needs of stakeholders, and modernizing and innovating the use of technology in increasing PAD. Improvements in these activities will anticipate future developments, both internally and externally.

The formulation of programs and activities to increase PAD (Planning) is a very vital function that is not only the task of a leader but also must involve everyone in an organization to determine what must be done and how to achieve it (Terry in Sutopo, 2001, p.24). At the planning stage of the Program Sub-Division of the North Sumatra Province Revenue Service, it prepares a work plan, which is compiled and verified from each field in the North Sumatra Provincial Revenue Service. Each sector estimates the PAD target in the coming year and formulates a program plan of activities that will be carried out to achieve the target.

The first step to determine the PAD target is an analysis of the potential for PAD, among others, by reviewing whether the regional tax rate and regional retribution (PDRD)

can still be developed, and also exploring new regional tax and regional levies in accordance with applicable regulations. the second is the analysis of the realization of last year's realization by using the theory of elasticity or growth which allows the PAD income of North Sumatra Province to increase every year. the third is the exchange of information with other regions to obtain input in managing local taxes and regional levies.

Under stable conditions, various interpretation activities are seen as relatively simpler. Collecting information on regional taxes and regional retributions has become a routine activity, as well as programs to increase PAD only continue existing program activities, and modernization and innovation in the use of technology in increasing PAD are seen as not yet a community need.

On the other hand, in the perspective of an increasingly advanced environment, this interpretation activity is important to support the performance of the North Sumatra Provincial Revenue Service. Information collection is not only carried out as usual, for example through reporting, but there needs to be a breakthrough in collecting information related to regional taxes and regional levies, including through a census survey of potential regional taxes and regional levies and in-depth research, both carried out internally and involving other stakeholders and agencies.

Purwanto and Sulistyastuti (2012:165) remind that the complexities faced by the bureaucratic apparatus in carrying out implementation do pose many challenges. These challenges are not only related to efforts to correctly interpret the policy objectives that must be implemented, but also relate to how the bureaucratic apparatus has the ability to establish relations with other institutions.

Likewise with programs and activities to increase PAD, which are routinely carried out every year, so that in their implementation there are no things that harm the state and society, strong efforts need to be made to control what happens in them. is a process to determine what must be done, what is being done, the value of the process and the results of the implementation of the work or task, making corrections for errors or according to the plan (Hadiprojo, 1993, p.53). This study also shows that modernization and innovation in the use of technology need to be improved to support the performance of the North Sumatra Provincial Revenue Service, which makes services easier and more efficient.

Modernization and innovation of the use of technology in education programsThe PAD level is important to be carried out within the North Sumatra Provincial Revenue Service. To achieve this, it is necessary to have a common understanding of the importance of modernization and innovation in the use of technology, as a way to facilitate work and anticipate problems faced now and in the future.

The use of technology will help identify problems and at the same time make work easier, and furthermore the use of technology will form a more transparent service culture that is not only useful for the community but also for the organization's internal environment.

c. Performance of the North Sumatra Provincial Revenue Service

Based on the results of the study in the previous chapter that there has been guidance from the North Sumatra Provincial Revenue Service in improving the performance of the North Sumatra Provincial Revenue Service. Thus the second hypothesis that it is suspected that the performance of the North Sumatra Provincial Revenue Service in the dimensions of sensitivity, sense of responsibility and the level of public trust has been proven is proven.

The performance of public organizations is certainly different from the performance of private organizations and businesses. because public organizations exist not only

because of the consequences of the existence of the state, but more than that public organizations are the needs of the community. In the perspective of the government as a modern public organization whose function has developed in addition to issuing regulations and carrying out general government duties, as well as a public service provider, public organizations are required to develop organizational performance formulas that are oriented to public service management, without leaving the essence of public organizations as regulators that provide justice to society. In this study seen from several dimensions proposed by Lenvine (1990:9-10), namely three indicators to measure the performance of government organizations, namely:

1. *Responsiveness*(responsiveness or sensitivity), is intended as the ability of public service organizations to recognize community needs, develop service agendas and priorities and develop public service programs in accordance with community needs and aspirations.
2. *Responsibility*(responsibility or sense of responsibility), explaining whether the implementation of public service organization activities is carried out in accordance with correct administrative principles or in accordance with organizational policies, either implicitly or explicitly.
3. *Accountability*(accountability or level of public trust) shows how much the policies and activities of public organizations gain legitimacy from political officials elected by the community (elected officials).

V. Conclusion

This relationship indicates that the aspects of organizing and interpreting have a significant effect on the performance of the North Sumatra Provincial Revenue Service. Many organizational components or activities will shape the capacity of the Organization and determine the level of success of Organizational Performance, therefore the various activities of the North Sumatra Provincial Revenue Service described are part of the many activities that determine it. organizing aspects in the context of empowering human resource capacity, and leadership at the Revenue Service of North Sumatra Province, assuming that organizing activities have a stronger influence than interpretation of the performance of the North Sumatra Province Revenue Service.

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