



Effectiveness of the implementation of service retribution collection at the Parungkuda semi-modern market, Sukabumi Regency

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ARTICLE INFO	ABSTRACT
<p>Article history Received: 2024-02-15 Revised: 2024-02-18 Accepted: 2024-03-18 Published: 2024-03-28</p> <p>Keywords Effectiveness of implementation Service retribution collection Semi-Modern Market</p>	<p><i>Parungkuda Semi Modern Market is one of the government facilities used by traders. There are 600 traders who use the market facilities, and are obliged to pay market levies. The aim of this research is to prove the effectiveness of the implementation of collecting market service levies in the Parungkuda semi-modern market, Sukabumi Regency. This research uses descriptive qualitative methods. Parungkuda Semi-Modern Market is a market that is used as the unit of analysis and researchers determine key informants, including the Parungkuda Market UPT coordinator, assistant treasurer, collectors and market traders. The data collection techniques used in this research are through participant observation, interviews and documentation. To test the validation of the information data that has been collected, researchers use a credibility test through a triangulation process. The results of this research indicate that the implementation of service levy collection at the Parungkuda Semi-Modern Market, Sukabumi Regency, has a high level of effectiveness. Several factors that support this effectiveness include a good management system, active participation from traders and market visitors, as well as strict supervision of the levy collection process. Thus, it can be concluded that the implementation of service levy collection in the market is running well and effectively.</i></p>
<p>Kata kunci Efektivitas Pelaksanaan, Pemungutan Retribusi Pelayanan, Pasar Semi Moderen</p>	<p>Efektivitas pelaksanaan pemungutan retribusi pelayanan di pasar semi modern Parungkuda Kabupaten Sukabumi. Pasar Semi Modern Parungkuda merupakan salah satu fasilitas pemerintah yang digunakan oleh pedagang. Terdapat 600 pedagang yang menggunakan fasilitas pasar tersebut, dan berkewajiban membayar retribusi pasar.. Tujuan yang ingin dibuktikan dari penelitian ini yaitu bagaimana efektivitas pelaksanaan pemungutan retribusi pelayanan pasar di pasar semi moderen Parungkuda Kabupaten Sukabumi. Penelitian ini menggunakan metode kualitatif deskriptif. Pasar Semi Modern Parungkuda merupakan pasar yang dijadikan sebagai unit analisis dan peneliti menentukan informan kunci (key informan) antara lain koordinator UPT Pasar Parungkuda, bendahara pembantu, petugas pemungut, dan pedagang pasar. Teknik pengumpulan data yang digunakan dalam penelitian ini adalah melalui observasi partisipatif, wawancara, dan dokumentasi. Untuk menguji validasi data informasi yang sudah terkumpul peneliti melakukan dengan menggunakan uji kredibilitas melalui proses triangulasi. Hasil penelitian ini menunjukkan bahwa pelaksanaan pemungutan retribusi pelayanan di Pasar Semi Modern Parungkuda, Kabupaten Sukabumi, memiliki tingkat efektivitas yang tinggi. Beberapa faktor yang mendukung efektivitas tersebut antara lain adalah sistem pengelolaan yang baik, partisipasi aktif dari para pedagang dan pengunjung pasar, serta adanya pengawasan yang ketat terhadap proses pemungutan retribusi. Dengan demikian, dapat disimpulkan bahwa pelaksanaan pemungutan retribusi pelayanan di pasar tersebut berjalan dengan baik dan efektif.</p> <p style="text-align: right;">Copyright © 2024, Istanda et al. This is an open access article under the CC-BY-SA license</p> <div style="text-align: right;">  </div>

How to cite: Istanda, R. T., Amirullah, M. R., & Sampurna, R. H. (2024). Effectiveness of the implementation of service retribution collection at the Parungkuda semi-modern market, Sukabumi Regency. *Journal of Community Service and Empowerment*, 5(1), 216-227. <https://doi.org/10.22219/jcse.v5i1.32350>

INTRODUCTION

The market is one of the tangible manifestations of community economic activity in an area. In simple terms, a market is a physical place where buying and selling transactions carried out by sellers and buyers occur at a certain time and place (Qolbi et al., 2023); (Hakim et al., 2023); (Artanti et al., 2022). The market is a forum for community activities in conducting trade (Ratnasabapathy et al., 2021); (Guha et al., 2021); (Hoekman & Sabel, 2021). Until now, the market is considered the basic foundation of the economy in a region and is a reflection of the people's economy (Suryokumoro & Ula, 2020); (Zhang et al., 2021); (Williams, 2021); (Saleh et al., 2020); (Velenturf & Purnell, 2021).

The Semi-Modern Market of Parungkuda, situated in Sukabumi Regency, West Java Province, Indonesia is one of the government facilities used by traders. According to data, there are 600 traders utilizing the market facilities, meaning that traders using these facilities are obliged to pay market levies. In the implementation of market levy collection, there are inevitably factors and problems that affect the effectiveness of the collection, which in turn impacts the collection results and the achievement of the market levies submitted.

The Semi-Modern Market of Parungkuda conducts levy collection every day, managed by 6 personnel. The collection is divided into 6 blocks, namely: the first officer handles blocks A-B, the second officer handles blocks C-D, the third officer handles blocks E-F, the fourth officer handles blocks G-H, the fifth officer handles blocks I-J, and the sixth officer handles blocks K-L.

These collection officers are non-governmental employees employed because the number of civil servants in the Parungkuda Market Implementing Technical Unit is limited. In assessing the effectiveness of levy collection carried out by collection officers, it's necessary to consider whether the collection process runs effectively or not. Effectiveness can be measured by examining the results achieved by an organization. It can be measured by whether or not an organization achieves its goals. If an organization successfully achieves its goals, it can be said to be operating effectively.

Effectiveness is the relationship between output and goals or can also be seen as a measure of how far an organization's output, policies, and procedures align with its objectives (Abadi et al., 2021). Effectiveness is also related to the degree of success of an operation in the public sector, so an activity is considered effective if it significantly impacts the ability to provide services to the community, which is the predefined target (Kumpangpune et al., 2019); (Bruno et al., 2020); (Ali AlShehail et al., 2022).

The research findings presented data regarding the extent of levy collection conducted by designated officers and aimed to pinpoint the various challenges prevailing in the field. Through direct observation and interviews with multiple officers, traders, as well as market leaders or managers, the author gathered precise information and data. Ultimately, comprehensive data on the actualization of market levy collections carried out by officers and remitted to the local treasury from 2017 to 2021 were acquired. The data revealed a fluctuating trend, with collection rates reaching 88% in 2017, 93.33% in 2018, 84.66% in 2019, 85.21% in 2020, and 92.66% in 2021. Analyzing the market levy collection achievements, it becomes evident that the implementation of levy collection by officers falls short of the predetermined targets. Initial observations uncovered issues related to the effectiveness of market levy collection services, including traders paying for one stall despite owning three, leading to suboptimal revenue collection and unmet targets. Additionally, officers face challenges in managing collection timing, as some traders delay selling goods until late afternoon, thereby affecting overall collection outcomes (Author, 2024).

To improve the effectiveness of levy collection, collection officers need to optimize their collection practices to ensure that the objectives of market levy collection are achieved. Considering the factors affecting the effectiveness of levy collection mentioned above, the author is interested in conducting research with the title "The Effectiveness of Semi-Modern Market Levy Collection Implementation".

Judging from the focus of research and the main research questions above, the objectives to be proven from this research are to find out how the Effectiveness of the Implementation of Collecting Market Service Levies at the Parungkuda Semi-Modern Market, Sukabumi Regency.

The market serves as a vital arena for economic activity within communities, facilitating trade and commerce. However, challenges persist in the effectiveness of levy collection at the Parungkuda Semi-Modern Market in Sukabumi Regency. To address these challenges and enhance levy collection effectiveness, this research endeavors to investigate "The Effectiveness of Semi-Modern Market Levy Collection Implementation." Reflecting on previous studies related to public service fee collection, key insights emerge. Hariandja & Suphia (2019) explored social security assurance for the impoverished, emphasizing the need for proactive measures to enhance healthcare accessibility. Lamia et al., (2015) assessed the efficacy of restaurant taxes, advertising taxes, and street lighting taxes, highlighting revenue diversification's significance. Harahap & Wicaksono (2016) investigated market service fee collection policies, revealing operational challenges and the need for strategic policy adjustments. Building upon these insights, this research aims to pioneer a nuanced understanding of levy collection dynamics at the Parungkuda Semi-Modern Market. By elucidating existing limitations and proposing innovative strategies, this study seeks to contribute to the advancement of effective market levy collection practices. In conclusion, this paper endeavors to bridge the gap between theoretical insights and practical challenges in market levy collection, fostering a more efficient and responsive revenue collection framework. The aim of

this research is to find out how effective the implementation of market service levy collection is at the Parungkuda Semi-Modern Market, Sukabumi Regency.

Furthermore, the research aims to align with the Sustainable Development Goals (SDGs) by ensuring its activities have measurable results and impacts on society. By linking each aspect of the research to specific SDG goals and targets, the study aims to support the broader global action plan to end poverty, reduce inequality, and protect the environment (Kementerian PPN/ Bappenas, 2020).

METHOD

This research uses a qualitative research approach, in a qualitative approach has several approaches so that in this study researchers used descriptive methods. In this study, the Parungkuda Semi-Modern Market is a market that is used as a unit of analysis with a study of the Effectiveness of Collecting Market Service Levies at the Parungkuda Semi-Modern Market, Sukabumi Regency. Based on the information provided, a total of 6 informants were interviewed for the research. Each informant belonged to a specific category within the context of the research. The research involved interviews with six key informants representing various roles within the context of the Parungkuda Semi-Modern Market in Sukabumi Regency. These informants comprised the Head of the Parungkuda Market Technical Implementation Unit, an Assistant Treasurer, two Collection Officers, and two Market Traders. Each informant provided unique perspectives and insights relevant to the study's focus on assessing the effectiveness of levy collection practices at the market. These interviews served as valuable sources of firsthand information and contributed to the comprehensive analysis conducted by the research team. The interviews were conducted once.

The draft questions appear to have been formulated by the research team themselves, drawing from the context of the study and aiming to gather relevant information about the effectiveness of levy collection practices at the Parungkuda Semi-Modern Market.

There are a total of 18 questions across three sets: (1) Set 1: Quality and Responsibilities of Collection Officers (6 questions); (2) Set 2: Quantity and Infrastructure of Collection Activities (4 questions); and (3) Set 3: Discipline, Accuracy, and Timeliness of Collection Officers (4 questions). Therefore, there were 6 interviews conducted, and the research team prepared 18 questions in total for the interviews.

The data collection techniques used in this research are participatory observation, interviews, and documentation. To test the validation of information data that has been collected, the researcher uses a credibility test through a triangulation process (Triangulation of sources, Triangulation of techniques, and Triangulation of time). data analysis used is data reduction, data display, and conclusion drawing/verification (Sugiyono, 2022).

RESULTS AND DISCUSSION

The Effectiveness of Market Service Levy Collection Implementation in Parungkuda Semi-Modern Market, Sukabumi Regency. The implementation of market service levy collection in Parungkuda Semi-Modern Market, Sukabumi Regency, based on Law Number 28 of 2009 as follows: (a) Levies are collected using coupons, tickets, and subscription cards based on SKRD (Regional Levy Determination Letter) or equivalent documents; (b) Those who underpay or do not pay on time are subject to a 2% administrative sanction per month using STRD (Regional Levy Billing Letter); and (c) Regional head regulations determine the procedures for levy collection.

Undang-undang Number 18 of 1997 article 26 states that levy collection cannot be subcontracted. This means that the entire process of levy collection cannot be entrusted to third parties. According to Peraturan Daerah Kabupaten Sukabumi Number 8 of 2018 concerning amendments to Regional Regulation Number 31 of 2012 concerning Market Service Levies and Wholesale Market and/or Shop Levies, market service levy is a regional levy as payment for services provided by traditional/simple market facilities such as yards, stalls, and kiosks managed by the Regional Government and specifically provided for traders.

Effectiveness is a measure of the level of success in achieving set goals (Alhadabi & Karpinski, 2020). Effectiveness is related to the relationship between expected outcomes and actual results. Effectiveness is the relationship between output and goals (Iram et al., 2020). The greater the contribution of output to goal achievement, the more effective a program/activity is (Abolhallaj et al., 2021).

Effectiveness can be understood as the degree of success of a program in its effort to achieve program goals (Rafiola et al., 2020). A program can be considered effective if its goals and targets are achieved within the targeted time frame regardless of the costs incurred (Calvanese Strinati & Barbarossa, 2021). Effectiveness is used as a benchmark for comparing planned activities and processes with the results achieved, thus determining whether a program/activity is effective or not requires measures of effectiveness (Laili & Citra Mulya Sari, 2022).

In this study, the Effectiveness of Market Service Levy Collection Implementation in Parungkuda Semi-Modern Market, Sukabumi Regency, the researcher used Saxena's theory as cited in Indrawijaya (2014:176), which consists of three concepts of Effectiveness measurement: Quality, Quantity, and Time. The following are the results of the study regarding the Effectiveness.

The Effectiveness of the Implementation of Market Service Retribution Collection

Effectiveness has an important influence on the success of an organization in achieving its goals, this can be achieved if there are efforts and efforts made. So in this case the researcher also asked the informant about the effectiveness of the implementation of the collection of market service fees at the Parungkuda market.

In this study, researchers used the theory of effectiveness according to Saxena in (Indrawijaya, 2010). The effectiveness of the implementation of market service levy collection will be measured using indicators of effectiveness according to Saxena in Indrawijaya (2014: 176) which include quality, quantity, and time. If it meets the three indicators, the implementation of market service levy collection will be effective.

The Quality of Implementation of Market Service Retribution Collection

Properly implemented quality will affect the level of effectiveness of a program or activity in achieving objectives. Quality is the volume of work produced under normal conditions. This can be seen from the amount of workload and conditions obtained or experienced during work. Every company always tries to improve the work effectiveness of its employees.

Retribution collection officers must have good quality Human Resources (HR), be responsible in carrying out their duties in accordance with the established service standards, this is also inseparable from the role of the leadership in improving the quality of implementation of market service retribution collection.

The following are the results of the researcher's interviews with the Head of the Parungkuda Market Technical Implementation Unit (UPT), the Assistant Treasurer of the UPT Parungkuda Market, the UPT Parungkuda Market Retribution Collector, and traders of the Parungkuda Semi-Modern Market, Sukabumi Regency, regarding the retribution collection:

Human Resource Quality

How is the quality of human resources (HR) for the collection of service fees in the Semi-Modern Market of Parungkuda, Sukabumi Regency? Mr. Maman Mulyaman, the Head of the Parungkuda Market UPT, stated:

"The quality of human resources for fee collectors in the implementation of market fee collection is still lacking, such as in completing tasks and self-development to enhance existing potential. Regarding the quality of human resources for fee collectors here, it is still lacking, seen from task completion and the inability to tap into potential because it is apparent from the submission of collection results to the treasurer."

Similarly, Mr. Usep Rustandi, an assistant treasurer at the Parungkuda Market UPT, stated:

"When looking at the human resources for fee collectors in completing tasks, they are still lacking in responsibility, such as in completing fee collection, there are still traders who are not collected. Furthermore, regarding human resources, there are some fee collectors here who are incapable of conducting fee collection, resulting in a reduction in collection outcomes and ultimately failing to reach the target."

In contrast, Mr. Syaiful Rahman, a fee collector at the Parungkuda Market UPT, explained:

"When talking about HR, in my opinion, it goes back to leadership. If leaders want their subordinates to have good HR quality, then leaders must be able to improve the quality of their subordinates and encourage them to improve their HR quality. Then the question still revolves around HR, honestly, I admit that my HR is still lacking because there are many things I don't understand about the regulations regarding market fees."

Similarly, Mr. Dudung Saputra, a fee collector at the Parungkuda Market UPT, stated:

"When looking at HR, perhaps the implementation of market fee collection services could improve, but in reality, HR here is still insufficient. However, our market coordinator always tries to encourage and support us as fee collectors to always be enthusiastic and improve fee collection performance. The quality of HR for fee collectors here is still lacking, but our leaders try to encourage and support us to always be enthusiastic in our duties."

Based on the analysis of interviews with informants from the Parungkuda Market UPT and traders at the Semi-Modern Parungkuda Market regarding HR quality, it can be concluded that the quality of HR for fee collectors is still lacking, such as being unable to tap into existing potential and lacking understanding of fee collection implementation according to regulations.

Responsibilities

How are the responsibilities of fee collectors in the implementation of market service fee collection at the Semi-Modern Market of Parungkuda, Sukabumi Regency? Mr. Usep Rustandi, an assistant treasurer at the Parungkuda Market UPT, said:

"I like to advise fee collectors about work responsibilities, so if traders don't pay, it should be noted. The coordinator also emphasizes to me about these records for revenue evaluation. Regarding the responsibility of fee collectors in fee collection, they are still not responsible enough; they only remember occasionally and not of their own accord."

On the other hand, Mr. Maman Mulyaman, the Head of the Parungkuda Market UPT, stated:

"Regarding responsibility, some fee collectors are still irresponsible in performing their duties, such as recording traders who do not pay fees. Fee collectors' responsibility in fee collection is still inadequate, but I always give advice related to fee collection implementation in facing challenges in the field."

In contrast, Mr. Syaiful Rahman, a fee collector at the Parungkuda Market UPT, said:

"I always take responsibility for my work, and I always obey my superiors' orders, but sometimes I forget to record traders who don't pay. For now, I always obey my superiors' orders in fee collection implementation, but I sometimes forget or don't have time to record traders who open and close, so I will try to improve my shortcomings to be more responsible."

Similarly, Mr. Dudung Saputra, a fee collector at the Parungkuda Market UPT, explained:

"Regarding work responsibilities, I am certainly responsible for my work as a fee collector and always obey what my superiors command. I work as best as I can because I also know that fee collection is mandatory for traders, and I immediately deposit the collection proceeds to the assistant treasurer."

Likewise, Mrs. Titin, a fashion trader at Block D kiosk of the Semi-Modern Parungkuda Market, said:

"As for the responsibility of fee collectors, I think they are quite responsible. From what I've observed, if I don't have sales in the morning, the collectors don't force me to pay. Overall, the fee collectors' responsibility here is good; they don't force collection, especially if I haven't made sales yet."

Based on the analysis of interviews with informants from the Parungkuda Market UPT and traders at the Semi-Modern Parungkuda Market regarding responsibilities, it can be concluded that the responsibility of fee collectors is still lacking, as evidenced by the ineffective completion of their work.

Service Standards

What are the service standards in the implementation of market service fee collection at the Semi-Modern Market of Parungkuda, Sukabumi Regency? Mr. Maman Mulyaman, the Head of the Parungkuda Market UPT, stated:

"In improving service quality, fee collectors are not yet effective because some of them are not maximizing their efforts in fee collection. Some fee collectors still cannot attract traders' sympathy, and they cannot provide maximum service. Perhaps the collectors do not follow my orders, I believe. I often provide guidance on serving the public regarding fee collection implementation according to regulations."

Similarly, Mr. Usep Rustandi, an assistant treasurer at the Parungkuda Market UPT, said:

"The service we provide follows the Standard Operational Procedures in implementing fee collection according to Regional Regulation No. 8 of 2018. The service standards here related to fee collection implementation always include understanding Regional Regulation No. 8 of 2018 regarding market fee collection."

On the other hand, Mr. Syaiful Rahman, a fee collector at the Parungkuda Market UPT, stated:

"As for the service, I have provided maximum service to traders, but sometimes, due to many traders, I don't have time to provide good service, but overall, I have given the best service. However, I sometimes forget to serve the traders well because I don't understand the regulations regarding fee collection."

Similarly, Mr. Dudung Saputra, a fee collector at the Parungkuda Market UPT, explained:

"Regarding service standards, it is certain that the service standards provided here are in accordance with regulations. Even though sometimes I forget to serve well, I always try to understand the regulations to provide good service."

Likewise, Mrs. Titin, a fashion trader at Block D kiosk of the Semi-Modern Parungkuda Market, said:

"I think the service is already quite good, but maybe sometimes they forget because there are too many traders. So, I don't take it too seriously."

Based on the analysis of interviews with informants from the Parungkuda Market UPT and traders at the Semi-Modern Parungkuda Market regarding service standards, it can be concluded that service standards in the implementation of market service fee collection are not yet effective. Some fee collectors cannot attract traders' sympathy and do not provide maximum service. Saxena as cited in Indrawijaya (2014:176) explains that quality is the volume of work produced under normal conditions. This can be seen from the amount of workload and the conditions encountered while working. The quality of levy collection implementation can be measured by the following indicators: (a) Human Resources Quality. The ability of each employee to complete their tasks, develop themselves, and encourage their colleagues (Dachner et al., 2021). The implementation of market service levy collection in Parungkuda Semi-Modern Market, Sukabumi Regency, seen from the quality of human resources of levy collectors, is still lacking in improving work, such as completing tasks, self-development. Some levy collectors are still not sufficiently responsible in carrying out their duties, resulting in suboptimal quality of market service levy collection implementation. The discussion aligns closely with the findings of the research conducted by Iwan & Arisman (2023) One significant aspect highlighted in the discussion is the effort to improve the quality of human resources involved in market service fee collection. This includes forming teams dedicated to collection, enhancing supervision, and taking action against traders who default on payments. These efforts are crucial for ensuring the efficiency and effectiveness of fee collection processes. (b) Responsibility. Human awareness of intentional and unintentional behavior (Maalem Lahcen et al., 2020). The implementation of market service levy collection in Parungkuda Semi-Modern Market, Sukabumi Regency, seen from the responsibility of levy collectors, has not been able to complete their tasks with a full sense of responsibility in behavior and in overcoming obstacles in the field. (c) Service Standards. The implementation of market service levy collection in Parungkuda Semi-Modern Market, Sukabumi Regency, seen from the service standards of levy collectors, is not adequate with the facilities and infrastructure used as guidelines for service provision and as a reference for assessing service quality as the obligation and promise of service provision for quality, fast, affordable, and orderly service. (d) Leadership Capability. Some skills that can be learned and must be mastered include management, organization, and providing good feedback to subordinates (Miran & Sumampouw, 2023). The leadership ability to motivate levy collectors in levy collection implementation has not possessed skills that can be relied upon in solving problems in the field and mastering management, organization, and providing good feedback to subordinates.

The Quantity of Market Service Fee Collection Implementation

The quantity of work performed accurately will affect the effectiveness level of a program or activity in achieving its objectives. Quantity is the result shown by employees in the form of work results in terms of tidiness, accuracy, and the relevance of results without disregarding the volume of work in performing tasks. In the implementation of market service fee collection, officers must have a quantity of work that can achieve the predetermined target.

Below are interviews conducted by the researcher with the Head of the Parungkuda Market UPT, the assistant treasurer of the Parungkuda Market UPT, fee collectors at the Parungkuda Market UPT, and traders at the Semi-Modern Parungkuda Market regarding:

Quantity of Results

How is the quantity of fee collection results by fee collectors in the implementation of market service fee collection at the Semi-Modern Market of Parungkuda, Sukabumi Regency? Mr. Maman, as the Head of the Parungkuda Market UPT, said:

"For now, the fee collectors' results are inadequate because there are still traders who have not met the tariff classification for their payments. One example is a trader who has three stalls but only pays for one. As I mentioned yesterday, regarding the quantity of work results, for now, the fee collectors still cannot achieve the target because some traders are lacking in their payments."

Meanwhile, Mr. Usep Rustandi, as the assistant treasurer of the Parungkuda Market UPT, explained:

"In terms of revenue, the fee collectors have not yet reached the predetermined target in their submissions to me. The reason is that some traders did not pay the fee because they closed. The fee collectors have not yet reached the predetermined target because some traders did not pay the fee due to the market having few visitors or being quiet."

In contrast, Mr. Syamsul, a fee collector at the Parungkuda Market UPT, said:

"Regarding the quantity of work, I, as a fee collector, do my best in fee collection. However, I cannot force traders to pay if they don't have money. As I mentioned yesterday, regarding the quantity of work, I cannot force the collection of traders because they are not profitable yet, and I do my best to achieve the predetermined target."

Similarly, Mr. Dudung, a fee collector at the Parungkuda Market UPT, stated:

"As an executor in fee collection, there are many obstacles I face in the field related to the traders' characters. Some are easy in their payments, while others are slow, which affects the revenue or the number of tickets sold. My fee collection results have not yet reached the target for today because there are some obstacles, such as power outages, which automatically result in complaints from traders and affect the collection income."

And Mrs. Titin, a fashion trader at Block D kiosk of the Semi-Modern Parungkuda Market, said:

"I have always paid the fee, but I apologize, it's not that I don't want to increase my fee payment. Currently, my sales are declining, so my payment is still insufficient. I haven't paid the fee enough because my sales are declining, mainly because there are many street vendors in front, and the kiosk traders in front also display their goods to the front, automatically narrowing the alleyway to my kiosk, making it less frequented by visitors."

On the other hand, Mr. Uyeh, a vegetable trader at Block K of the Semi-Modern Parungkuda Market, said:

"Speaking of fee payment, I always pay attention to it because the fee is my obligation as a trader. I always pay the fee because it is our obligation as traders, except when I don't have money, of course, I won't pay."

Based on the analysis of interviews with informants from the Parungkuda Market UPT and traders at the Semi-Modern Parungkuda Market regarding the quantity of results, it can be concluded that the fee collectors' work results have not yet reached the target due to several reasons, such as the fee collectors' lack of skill, the presence of street vendors with similar goods to kiosk traders, and the lack of regulation of street vendors and protrusions.

Facilities and Infrastructure

What facilities and infrastructure are used by fee collectors in the implementation of market service fee collection at the Semi-Modern Market of Parungkuda, Sukabumi Regency? Mr. Maman, as the Head of the Parungkuda Market UPT, said:

"The facilities and infrastructure at the Parungkuda Market UPT office are indeed inadequate, so in the work implementation, it is sometimes hindered, and the workspace facilities are cramped. Sometimes, if there are discussions with traders, it doesn't fit. The facilities and infrastructure here are still inadequate; hopefully, in the future, the facilities here can be more supportive. I have submitted a request to the department, hopefully, it will be realized as soon as possible."

Similarly, Mr. Usep, as the assistant treasurer of the Parungkuda Market UPT, explained:

"When looking at the facilities and infrastructure, they are lacking, but we always maintain or take care of the existing infrastructure so that it doesn't deteriorate quickly, such as computers, sound systems, guest chairs, and others. The facilities and infrastructure in this office are indeed inadequate, but we all take good care of them, such as computers, chairs, cabinets, and others; our goal is just to save."

Then, Mr. Syamsul, a fee collector at the Parungkuda Market UPT, said:

"As a fee collector, I feel that using a piece of ticket as a tool is not very effective because the ticket can become waste or litter."

And the next day, Mr. Syamsul, as a fee collector at the Parungkuda Market UPT, said:

"The facilities and infrastructure used during the market service fee collection are in the form of tickets or what is called a market service fee receipt. I carry out fee collection according to the applicable regulations."

Similarly, Mr. Iyan Mulyana, a fee collector at the Parungkuda Market UPT, said:

"The facilities and infrastructure felt during the task implementation are not yet adequate; hopefully, there will be changes in the future. Hopefully, the facilities and infrastructure at the Parungkuda Market UPT can be increased, and fee collection implementation can also be practical if the infrastructure is in accordance with or follows current technology."

Constraints

What are the constraints that occur regarding quantity in the implementation of market service fee collection at the Semi-Modern Market of Parungkuda, Sukabumi Regency? In an effort to increase the quantity of market service fee collection at the Semi-Modern Market of Parungkuda, Sukabumi Regency, there are field constraints in supporting accurate results. Therefore, the researcher conducted interviews with the Parungkuda Market UPT and traders at the Semi-Modern Parungkuda Market. The researcher asked about what obstacles or hindrances exist in increasing the quantity of market service fee collection at the Semi-Modern Parungkuda Market. Mr. Maman, as the Head of the Parungkuda Market UPT, said:

"The obstacles or hindrances regarding the quantity of work, I feel that the fee collectors have not been able to tap into the existing potential, which affects the fee collection results. I have even provided motivation and innovation to them. The obstacles or hindrances related to quantity here may be because the officers have not been able to develop themselves, which may result in decreased fee collection results, and I always provide motivation to them to increase their quantity of work."

In contrast, Mr. Usep, as the assistant treasurer of the Parungkuda Market UPT, explained:

"In terms of fee collection results, indeed, most fee collectors have submitted less; there may be leaks in the field. As I mentioned yesterday, my indication is that there are leaks in the field resulting in fee collection revenue not reaching the target."

Different from Mr. Syamsul, a fee collector at the Parungkuda Market UPT, who said:

"So far, the constraint that has occurred, why the fee collection results are insufficient or declining, is due to the lack of market visitors. If I'm not mistaken, yesterday I said that the constraints that occurred in the field during the fee collection are the lack of market visitors and the traders' lack of awareness of the compulsory fee."

Similarly, Mr. Dudung, a fee collector at the Parungkuda Market UPT, said:

"The obstacle or constraint that occurs, which affects the revenue of fee collection, is related to the human resources of market traders. Why I sometimes deposit to the assistant treasurer fully and sometimes not, because there are always obstacles in the field, namely because traders close, and secondly, traders who lack awareness of paying the fee."

Trader Mrs. Titin, at Block D kiosk of the Semi-Modern Parungkuda Market, said:

"Yes, speaking of constraints, why sometimes I pay and sometimes I don't pay the fee, it's because in front of the market entrance, it's blocked by other traders who display their goods beyond the limit. Automatically, I have to pay the fee even though my stall is not profitable, and to the fee collectors, it also reduces their income. What I feel is the constraint is why I still cannot pay the fee according to my obligation, it's because many traders do not obey market regulations, so it affects my income."

Similarly, Mr. Uyeh, a vegetable trader at Block K of the Semi-Modern Parungkuda Market, said:

"The obstacle or hindrance for us is the presence of unregulated street vendors, which will affect the traders in kiosks or stalls, reducing their income and, of course, also affecting the fee payment. The presence of unregulated street vendors will affect the traders in kiosks or stalls, reducing their income and, of course, also affecting the fee payment."

Based on the analysis of interviews regarding constraints or hindrances in the implementation of market service fee collection, it can be concluded that the obstacles or hindrances that occur, resulting in a decrease in fee collection revenue and the failure to achieve targets, are indications of leaks in the field, traders' lack of awareness of the mandatory fee, and traders' opening and closing practices.

Solutions

How to overcome the constraints that occur in the implementation of market service fee collection at the Semi-Modern Market of Parungkuda, Sukabumi Regency? There are several things that become constraints or hindrances in increasing the quantity of market service fee collection at the Semi-Modern Market of Parungkuda, Sukabumi Regency. Therefore, the Parungkuda Market UPT took several efforts to increase the quantity of market service fee collection at the Semi-Modern Market of Parungkuda, Sukabumi Regency. Mr. Maman, as the Head of the Parungkuda Market UPT, due to illness, said:

"I provide guidance to the fee collectors in terms of tapping into potential by understanding and studying Regional Regulation Number 8 of 2018 concerning Market Service Fees and how to attract traders' attention so that traders increase their awareness of the compulsory fee. Similarly, as discussed yesterday regarding the solution, I always provide motivation and innovation to the fee collectors and offer views on the implementation of fee collection according to the Regional Regulation, so that market traders understand and realize the importance of paying the fee."

In contrast, Mr. Usep, as the assistant treasurer of the Parungkuda Market UPT, explained:

"To prevent leaks in fee collection results, my superiors make records of stalls that are open and closed, and we evaluate the fee collection implementation. To prevent leaks in the field, the collectors must record those that are open and closed and report the potential data of all active traders. Hopefully, with this method, the fee collection results will increase."

Then, Mr. Syaiful Rahman, a fee collector at the Parungkuda Market UPT, said:

"Perhaps what I hope for is that my superiors will socialize Regional Regulation Number 8 of 2018 concerning Market Service Fees so that traders truly understand the importance of paying the market fee. My superiors must truly implement Regional Regulation Number 8 of 2018 so that we, as officers, understand well in carrying out our duties, and socialize it to the market community regarding the regulation so that traders also understand it."

Different from Mr. Dudung, a fee collector, who said:

"Perhaps I still carry out my duties, and I must communicate well with all traders, so that traders understand the compulsory fee. I always carry out my duties to the maximum and always communicate well with the traders; my goal is to have better interaction with the traders."

Then, trader Mrs. Titin at Block D kiosk of the Semi-Modern Parungkuda Market said:

"The Parungkuda Market UPT should regulate traders who display their goods too far forward so that they return to the set boundaries, thereby allowing easy access to the market for visitors."

And the next day, trader Mrs. Titin at Block D kiosk of the Semi-Modern Parungkuda Market said:

"What I said yesterday about the solution is that there should be regulation of street vendors and arrangements for other traders, regulating protrusions so that access to the market entrance is not narrow."

Similarly, Mr. Uyeh, a vegetable trader at Block K of the Semi-Modern Parungkuda Market, said:

"The government should regulate and organize street vendors so that with their regulation, the market conditions become attractive and can attract market visitors to increase. As I said yesterday, the solution is the regulation and supervision of street vendors, and the regulation of kiosk traders' protrusions."

Based on the interview results regarding quantity, constraints, and solutions or efforts to improve the implementation of market service fee collection, it can be concluded that quantity is the result shown by employees in the form of work results in terms of tidiness, accuracy, and relevance, without disregarding the volume of work. Regarding constraints or hindrances in the implementation of fee collection, it would be better with solutions or efforts by increasing good work quantity.

Saxena as cited in Indrawijaya (2014:176) explains that quantity is the result shown by employees in the form of work results in the form of neatness, accuracy, and the relevance of results without neglecting the volume of work in performing tasks. The quantity of levy collection implementation can be measured by the following indicators: (a) Number of Results. Each person works with results that are in line with the organization's goals (Purwanto et al., 2021). The results of levy collection by levy collectors in market service levy collection implementation in Parungkuda Semi-Modern Market, Sukabumi Regency, each levy collector has not been able to achieve targets, and levy collectors do not have adequate overall potential data. (b) Facilities and Infrastructure. Everything that can be used as a tool to achieve goals (Ghosh, 2013). The facilities and infrastructure used by levy collectors in market service levy collection in Parungkuda Semi-Modern Market, Sukabumi Regency, are in accordance with Sukabumi Regency Regional Regulation Number 8 of 2018 by using tickets.

The Implementation Time of Market Service Fee Collection

How is the timing in the implementation of market service fee collection at the Semi-Modern Market of Parungkuda, Sukabumi Regency? The time used appropriately will affect the level of effectiveness of a program or activity in achieving its objectives. Time is an important aspect, as it serves as a limitation and measurement of work, age, and other factors. Time is one of the most important measurements of work effectiveness because it can determine whether an organization's time has been utilized to the best of its ability by each member of the organization.

Discipline

Discipline is the feeling of obedience and compliance with the values believed to be one's responsibility. Discipline is the effort to instill values or coercion so that the subject has the ability to obey a rule. Fee collectors must be disciplined in carrying out their duties. Below are the interview results with the Head of the Market Implementation Unit (UPT) of Parungkuda Market, the assistant treasurer of Parungkuda Market UPT, and traders at the Semi-Modern Parungkuda Market regarding. How is the discipline of fee collectors in the implementation of market service fee collection at the Semi-Modern Market of Parungkuda, Sukabumi Regency? Mr. Maman Mulyaman, as the Head of the Market Implementation Unit (UPT) of Parungkuda Market, said:

"Some employees are still lacking in discipline, both in coming to work and leaving work, thus hindering and not optimizing their work. Employees here are still lacking in discipline in terms of coming to and leaving the office, but I immediately warn employees who are not disciplined."

Then Mr. Maman Mulyaman, as the assistant treasurer of the Parungkuda Market UPT, said:

"There are some employees that I have monitored for the past few months, they are not disciplined in carrying out their duties, even though the management has sent warning letters to them several times, but the employee is still stubborn. Honestly, I feel embarrassed because the employees here are still lacking in discipline, so my management made a decision to warn employees who are less disciplined, and thank God now the discipline of employees has increased."

Then, Mrs. Titin as a fashion trader in block D of the Semi-Modern Parungkuda Market said:

"It seems that the employees of UPT Parungkuda Market have not fully carried out their duties in a disciplined manner, I hope the Head of UPT Parungkuda Market will reprimand firmly. So, regarding employee discipline, I think some of the fee collectors I know are still undisciplined, so the Market Head must be able to reprimand and improve the attitude of those employees."

Similarly, Mr. Uyeh as a vegetable trader in block K of the Semi-Modern Parungkuda Market said:

"The fee collectors seem undisciplined in their work performance because some of them cannot adjust their time during fee collection. When looking at the timing in the implementation of fee collection, there are some fee collectors who are less disciplined, such as not managing time during collection, and some traders not paying the fee."

Based on the analysis of interview results with UPT Parungkuda Market informants regarding time, it can be concluded that the timing in the implementation of fee collection is still not effective due to several aspects that cause ineffective time, such as the lack of discipline of officers and lack of supervision by superiors.

Time Accuracy

How accurate are the timing of officers in the implementation of market service fee collection at the Semi-Modern Market of Parungkuda, Sukabumi Regency? Mr. Maman Mulyman, as the Head of the Market Implementation Unit (UPT) of Parungkuda Market, said:

"So far, the fee collectors have been unable to manage the time in the implementation of fee collection, resulting in some traders not paying their fees. The fee collectors have not been punctual in the implementation of fee collection, resulting in a decrease in collection results, and I am trying to ensure that the fee collection is carried out on time, so I have made a schedule for the collection time."

Then, Mr. Maman Mulyman as the assistant treasurer of the Parungkuda Market UPT said:

"I think the fee collectors should be able to manage the time in the implementation of fee collection, so that the collection results can increase."

The next day, Mr. Usep as the assistant treasurer of the Parungkuda Market UPT said:

"As I said yesterday, the fee collectors have not been able to manage the time in the implementation, thus affecting the results, and the management always evaluates the work results. In block D of the Semi-Modern Parungkuda Market, the accuracy in managing time, the fee collectors have not been able to manage the time, there are still some collectors who are slow in their collections."

On the following day, Mrs. Titin as a fashion trader in block D of the Semi-Modern Parungkuda Market said:

"Looking at the accuracy of the collectors, I think it is still inadequate because there are still traders who are missed by the collectors, maybe the collectors do not adjust, so in the end, the collection is not done on time."

Similarly, Mr. Uyeh as a vegetable trader in block K of the Semi-Modern Parungkuda Market said:

"In the implementation of collection, the fee collectors are not punctual in collection, there are still traders who are missed or not collected, the accuracy of the collectors has not been able to adjust the time in collection to the traders, there are traders who don't open until noon or afternoon, their fee is not collected."

From the results of interviews with informants from UPT Parungkuda Market and traders at the Parungkuda Market regarding time accuracy, it can be concluded that regarding the accuracy of time implemented by fee collectors, it is still not effective due to several aspects that cause ineffective time, such as the lack of discipline of officers and lack of supervision by superiors.

What are the constraints that occur regarding time in the implementation of market service fee collection?

In an effort to increase the accuracy of the timing of market service fee collection at the Semi-Modern Market of Parungkuda, Sukabumi Regency, there are field constraints in supporting accurate results, so the researcher conducted interviews with the Head of UPT Parungkuda Market, assistant treasurer of UPT Parungkuda Market, and traders at the Semi-Modern Parungkuda Market. The researcher asked about what obstacles or hindrances exist in increasing the accuracy of timing in the implementation of market service fee collection at the Semi-Modern Parungkuda Market. Mr. Maman Mulyman, as the Head of the Market Implementation Unit (UPT) of Parungkuda Market, said:

"Officers are late for work and do not immediately prepare the STRD sufficiently for fee collection implementation. Maybe in this case, I am not strict enough and ultimately my employees become less disciplined regarding time in carrying out their duties, but I have corrected this by giving them warnings and I also started taking decisive action."

And Mr. Usep as the assistant treasurer of UPT Parungkuda Market said:

"There are some fee collectors who are slow in the implementation of fee collection, do not pay attention to time in implementation. The accuracy of fee collectors' time has not been effective because there are still mistakes in the implementation of collection, such as fee collectors often not explaining the fee tariff."

Then Mrs. Titin as a fashion trader in block D of the Semi-Modern Parungkuda Market said:

"There are fee collectors who are not organized in the implementation of collection, which ultimately results in untimely completion of collection, some fee collectors are not organized in their implementation, so in the end, the results are not on time."

Similarly, Mr. Uyeh as a vegetable trader in block K of the Semi-Modern Parungkuda Market said:

"I see that fee collectors are still unable to adjust their time in the implementation of collection. Before the collection, the fee collectors should look at the time first, which ones should be prioritized, which ones should be collected first, it seems that the collectors cannot go in that direction."

How to overcome the obstacles that occur in the implementation of market service fee collection?

There are several obstacles or hindrances in increasing the accuracy of timing in the implementation of market service fee collection at the Semi-Modern Market of Parungkuda, Sukabumi Regency. Therefore, the UPT Parungkuda Market took several efforts to increase the accuracy of timing in the implementation of market service fee collection at the Semi-Modern Market of Parungkuda, Sukabumi Regency. Mr. Maman Mulyman, as the Head of the Market Implementation Unit (UPT) of Parungkuda Market, said:

"I always remind my employees to come to work early and prepare whatever needs to be brought during fee collection time. I always remind them if there are employees who forget or do not understand the facilities that must be brought during fee collection."

Then Mr. Usep Rustandi as the assistant treasurer of UPT Parungkuda Market said:

"My superiors have established new rules so that fee collectors can be more diligent and punctual in their work, if necessary, fee collectors are given bonuses. For the solution related to time, the management establishes rules for employees that must be followed by all UPT Market employees, and ultimately there is an increase in performance."

Then Mrs. Titin as a fashion trader in block D of the Semi-Modern Parungkuda Market said:

"Managing time by looking at which traders should be collected first, the collectors must be able to manage time in the implementation of collection by seeing who should be prioritized for fee collection."

And Mr. Uyeh as a vegetable trader in block K of the Semi-Modern Parungkuda Market said:

"Must remain enthusiastic in work and have a sense of responsibility, this must be possessed by the attitude of fee collectors. Fee collectors must remain enthusiastic, creative, responsible, master the terrain, have good communication with traders, and maintain politeness. God willing, whatever the goal of the Market UPT will be achieved."

Based on the analysis of interview results with UPT Parungkuda Market informants and traders at the Parungkuda Market regarding time, constraints, and solutions or efforts to improve the implementation of market service fee collection, it can be concluded that time is something that can determine the success of an activity carried out in an organization. Likewise, it will have a significant impact on the failure of an organizational activity, the proper use of time will create effectiveness in achieving goals. Regarding obstacles or hindrances to time in fee collection implementation, it would be better with solutions or efforts where each employee must be able to use time as efficiently as possible, especially by arriving on time at the office, good communication with traders, and trying to complete tasks to the best of their ability.

Saxena as cited in Indrawijaya (2014) explains that time is an important thing, time is a limitation and becomes a measurement of work, age, and so on. Time is one of the very important work effectiveness measurements because it can be seen whether the time used by an organization has been carried out as best as possible by every member of the organization. The time of levy collection implementation can be measured by the following indicators: (a) Discipline. Attitudes and behaviors that show employee compliance with organizational regulations (Maryani et al., 2021). The discipline of levy collectors in levy collection implementation in Parungkuda Semi-Modern Market, Sukabumi Regency, has not had a good attitude and behavior showing employee compliance with organizational regulations. (b) Timeliness. Timeliness is the deadline for doing a job, where the time to complete the job has been determined beforehand so that there is a time frame that has become a rule in an organization (Geiger et al., 2021). The punctuality of levy collectors in market service levy collection in Parungkuda Semi-Modern Market, Sukabumi Regency, has not been able to complete tasks on time, and there are still traders who are missed in levy collection implementation.

CONCLUSION

Based on the research findings, the effectiveness of Market Service Fee Collection Implementation at the Semi-Modern Market of Parungkuda, Sukabumi Regency can be evaluated across several key dimensions. Firstly, concerning the quality aspect, it is observed that the human resources involved in fee collection exhibit deficiencies. They lack the capacity to fulfill their duties comprehensively, failing to tap into their potential for self-development and teamwork. Additionally, their sense of responsibility is wanting, as they struggle to address challenges effectively. Moreover, the service standards set for fee collectors lack clear benchmarks, hindering the delivery of quality, efficient, and organized services.

Furthermore, the leadership within the fee collection system is deemed inadequate, with leaders lacking the necessary problem-solving skills and managerial acumen to guide their subordinates effectively. Secondly, focusing on the quantity aspect, the collection outcomes fall short of targets, and comprehensive data on the potential of fee collectors remain elusive. While the facilities and infrastructure utilized adhere to regional regulations, the efficacy of fee collection remains suboptimal.

Lastly, evaluating the concept of time reveals lapses in discipline among fee collectors, as evidenced by their failure to adhere to organizational rules consistently. Moreover, their time management skills are deficient, resulting in incomplete tasks and missed opportunities for fee collection. In summary, while certain aspects of the Market Service Fee Collection Implementation at the Semi-Modern Market of Parungkuda, Sukabumi Regency adhere to regulations, significant improvements are required across various fronts, including human resource capacity, leadership, collection outcomes, and time management, to enhance overall effectiveness and efficiency.

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